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WYOMING

ANNUAL FINANCIAL REPORT
FISCAL YEAR 1990

JACK SIDI
STATE AUDITOR

1890-1990
WYOMING
CENTENNIAL
A LASTING LEGACY

STATE OF WYOMING

ANNUAL FINANCIAL REPORT

FISCAL YEAR 1990

WYOMING STATE AUDITOR

Jack Sidi, State Auditor

Tom Jones, Deputy

Accounting Staff:

Clyde Gerrard

Helen Deniston

Kathy Frank

Tom Rowe

Support Staff:

Karl Eickbush

Pam Bechtholdt

STATE OF WYOMING
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 1990
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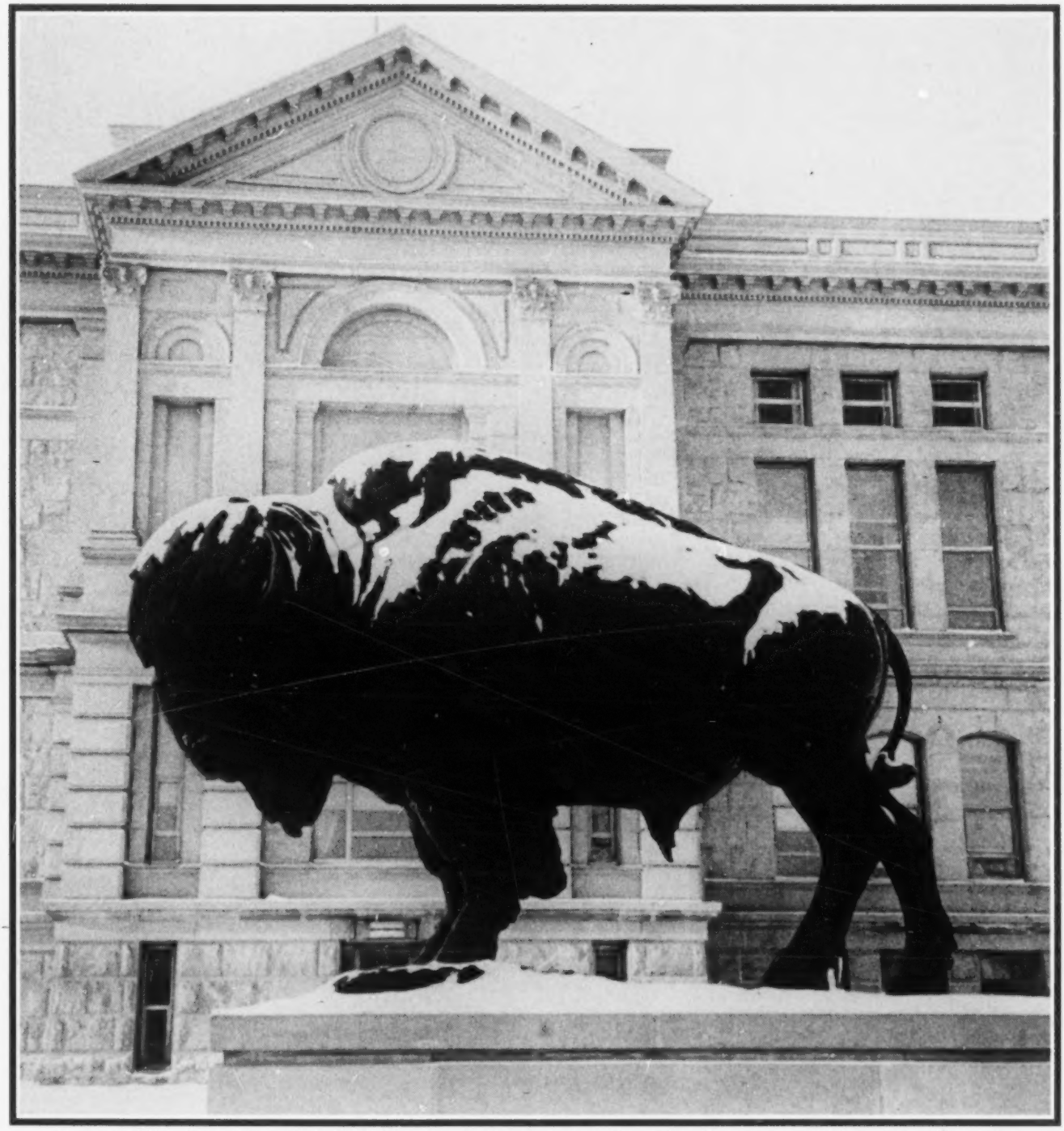
Cover photo by William Albert Allard.
Black and white photos courtesy of Wyoming Centennial Commission, and Dewey Vanderhoff of Cody, Wyoming.

The Wyoming State Capitol proudly flies the Wyoming state flag along with Wyoming's Centennial flag during the 1990 Centennial Celebration year.

INTRODUCTORY SECTION



Bronze Buffalo - East side of Capitol Building - Lasting Legacy Project - donated to the state by artist Dan Ostermiller, native of Cheyenne.

STATE OF WYOMING
STATE AUDITOR'S OFFICE

Jack Sidi
State Auditor
Tom Jones
Deputy State Auditor

The Honorable Mike Sullivan
Governor of Wyoming
Capitol Building
Cheyenne, Wyoming 82002

Dear Governor Sullivan:

I am pleased to submit the Annual Financial Report of the State Auditor for Fiscal Year 1990.

Feel free to call on me or my staff if you have any questions about the contents of this report.

Sincerely,

Jack Sidi
State Auditor

STATE CAPITOL BUILDING CHEYENNE, WYOMING 82002
(307) 777-7831

OVERVIEW

This financial report includes the operations of all state agencies whose activities are accounted for through the state's centralized accounting system. It does not include all functions of the University of Wyoming or the state's community colleges as described in Note 1 of the Financial Statements. In these statements, we have attempted to provide an overview of the state's financial position and results of operations by providing Combined Financial Statements with individual funds grouped along the guidelines established by the National Council on Government Accounting in Statement 1 and endorsed by the Governmental Accounting Standards Board.

The State of Wyoming operates primarily on a cash receipts and disbursements basis at the current time and does not have centralized fixed asset records. Note 1 to the Combined Financial Statements describes the basis of accounting, scope of reporting and other accounting matters, including information on early retirement, and accrued vacation and sick leave for employees in more detail. Thus, the financial statements are not in conformity with Generally Accepted Accounting Principles (GAAP), applicable to governmental units. Significant departures from GAAP are reported in the notes to the Combined Financial Statements.

Certain disclosures provided in the notes to the Combined Financial Statement were obtained with the cooperation of the Retirement System, Treasurer's Office, Highway Department, and University of Wyoming.

Following the Combined Financial Statements are Combining Financial Statements and Supplementary Schedules arranged by fund type. These statements and schedules provide detail on current year and prior year revenue and expenditures of individual funds, appropriation control, and cash/investment balances of individual accounts within each fund type. Significant intra-fund transactions have been eliminated on the Combining Financial Statements so that receipts shown on the "Statement of Receipts and Disbursements" by fund type may include transfers eliminated from revenue or expenditures on the Combining and Combined Financial Statements.

The final section, statistical data, includes historical information on selected receipts and expenditures for a five year period. It also contains current year transactions of the budget reserve, legislative royalty impact and GNMA accounts, including the amount of outstanding appropriations for each account. In addition, the history of the Wyoming Permanent Mineral Trust Fund from its creation in 1975 to present is summarized.

Following the overview, on the next six pages, a tabular and graphic summary of the current and prior year's revenue and expenditures by object and function is provided as an overview to the state's current financial operations. From this overview, it can be seen that revenue from general government functions (general fund, special revenue funds, and debt service fund) totaled $1.42 billion in fiscal year 1990, an increase of 4.6 percent from fiscal year 1989. This increase was primarily the result of increased federal receipts, sales and use tax, severance tax and investment income. Other revenue remained relatively stable or declined slightly. However, it was still necessary to transfer $58 million from the state's Budget Reserve Account to meet expenditure requirements.

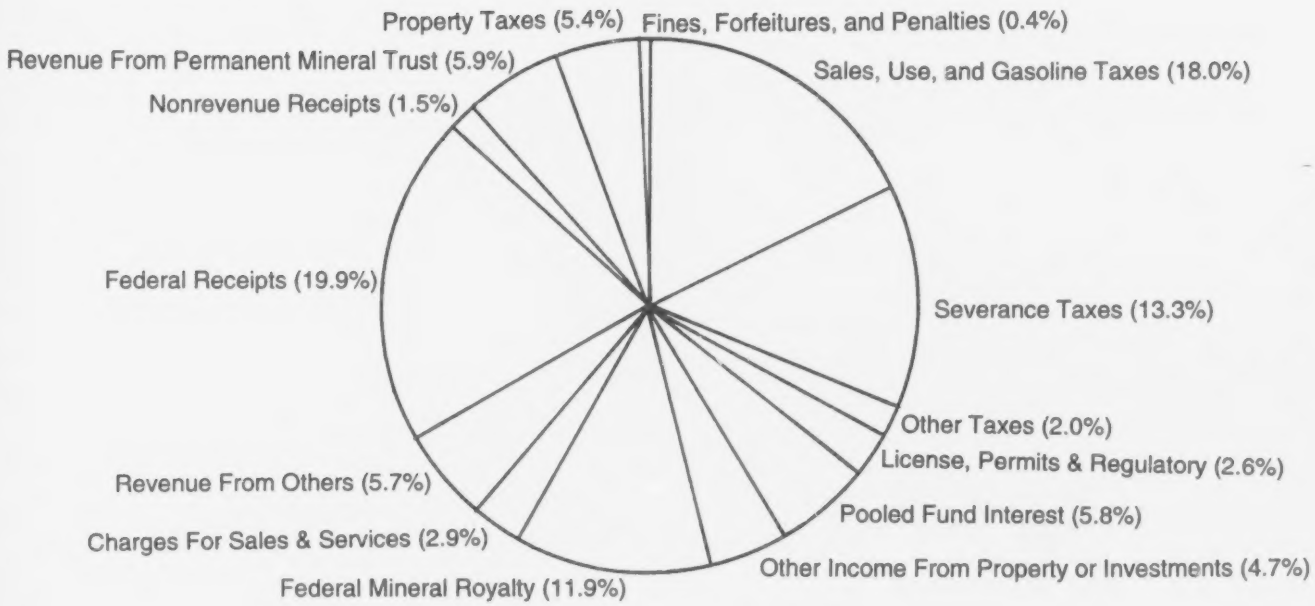
Expenditures for general government functions totaled $1.51 billion in fiscal year 1990, a 6.9 percent increase from fiscal year 1989. In the object area, this increase was reflected in personal services (5.2 percent), supportive services (11.4 percent), capital expenditures (29.3 percent), nonoperating expenditures (16.0 percent), contractual services (18.5 percent) and highway department expenditures (11.0 percent). Other expenses remained relatively stable. In the functional area, the largest dollar increases were reflected in education (8.3 percent), transportation (11.0 percent), health and social services (7.5 percent) and labor (11.1 percent). The most substantial dollar decrease in expenditures was noted by local government (3.9 percent) and natural resources (2.3 percent). The decrease in natural resources was also significant in the prior fiscal year (1989), while local government expenditures increased 17.3 percent in fiscal year 1989.

The State of Wyoming's proprietary funds (intragovernmental and enterprise) showed a decrease in both revenues and expenditures between fiscal years 1989 and 1990. Trust funds (pension and various permanent funds) continued to increase between 1989 and 1990. Revenue showed a substantial increase of approximately $72 million reflecting increased investment income of $50.8 million (23.3 percent) and severance taxes of $5.6 million (10.9 percent). The only major expenditures from these funds include pension related costs which showed a $7.6 million increase (13.3 percent) from the prior fiscal year.

STATE OF WYOMING

GRAPHIC REPRESENTATION OF REVENUES BY SOURCE
ALL GOVERNMENTAL AND EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 1990


Property Taxes (5.4%)
Fines, Forfeitures, and Penalties (0.4%)
Revenue From Permanent Mineral Trust (5.9%)
Sales, Use, and Gasoline Taxes (18.0%)
Nonrevenue Receipts (1.5%)
Federal Receipts (19.9%)
Severance Taxes (13.3%)
Other Taxes (2.0%)
License, Permits & Regulatory (2.6%)
Revenue From Others (5.7%)
Pooled Fund Interest (5.8%)
Charges For Sales & Services (2.9%)
Other Income From Property or Investments (4.7%)
Federal Mineral Royalty (11.9%)

TOTAL REVENUE = $1,417,081,226

STATE OF WYOMING

ANALYSIS OF REVENUE - BY SOURCE
ALL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1990

Expenditure / Object	Governmental & Expendable Trust[1]	Proprietary[2]	Similar Trust[3]	Totals (Memorandum only) June 30, 1990	Totals (Memorandum only) June 30, 1989
Property Taxes	$ 75,895,619	$ -	$	$ 75,895,619	$ 80,360,846
Sales, Use, and Gasoline Taxes	255,562,522	(14)		255,562,508	238,000,260
Severance Taxes	188,844,151		56,348,413	245,192,564	227,875,220
Other Taxes	27,995,568		936,285	28,931,853	34,617,342
Licenses, Permits & Regulatory	36,490,804			36,490,804	36,775,343
Fines, Forfeitures, and Penalties	5,397,216			5,397,216	2,602,662
Federal Mineral Royalty	168,640,735			168,640,735	176,174,584
Pooled Fund Interest	82,599,931		10,597,242	93,197,173	89,162,561
Other Income From Property or Investment	66,783,883	2,027	258,604,236	325,390,146	264,197,016
Charges for Sales & Services	40,613,737	49,382,611		89,996,348	89,073,112
Revenue From Others	80,825,471	33,677	14,488,672	95,347,820	84,314,939
Revenue From Permanent Mineral Trust	83,547,767			83,547,767	72,518,002
Federal Receipts	282,130,334		2,297,898	284,428,232	260,463,020
Nonrevenue Receipts	21,753,488		77,939,547	99,693,035	97,123,268
	$1,417,081,226[4]	$ 49,418,301[5]	$ 421,212,293	$1,887,711,820	$1,753,258,175

[1] Includes General, Special Revenue (Earmarked, Highway, Game & Fish, University & Permanent Land Income), Debt Service and Expendable Trust Funds.

[2] Includes Enterprise and Intragovernmental Fund.

[3] Includes Nonexpendable Trust (Permanent Land, Permanent Mineral Trust and a portion of the Trust & Agency Fund) and Pension Trust Fund. It does not include receipts of the Agency Fund.

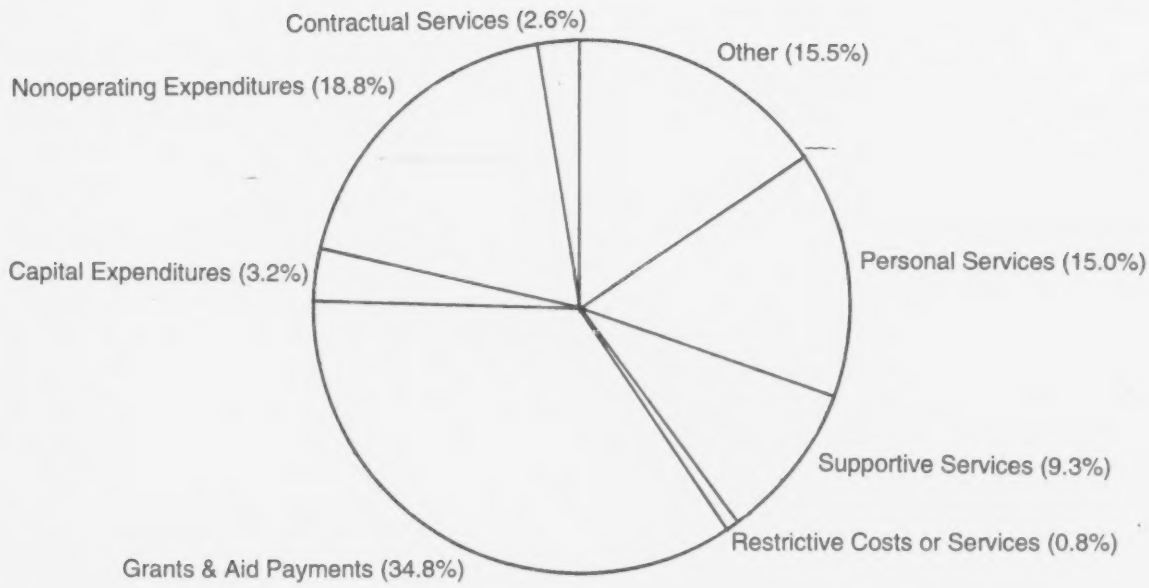
[4] Includes $3.9 million from the Enterprise Fund - Liquor Commission, and $83.5 million from the Permanent Mineral Trust Fund. These amounts are also shown as revenue in the Proprietary and Similar Trust Funds.

[5] Includes $19.5 million shown in Other Funds as expenditures. This amount reflects charges made by agencies for central services provided to other state agencies, including Data Services, Motor Vehicles, Supply Warehouse, Duplicating, Telecommunications, State Airplane and Honor Farm.

STATE OF WYOMING

GRAPHIC REPRESENTATION OF EXPENDITURES PAID BY OBJECT
ALL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1990



TOTAL EXPENDITURES = $1,620,019,119

STATE OF WYOMING

ANALYSIS OF EXPENDITURES PAID - EXPENSES BY OBJECT
ALL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1990

Expenditure / Object	Governmental & Expendable Trust[1]	Proprietary[2]	Similar Trust[3]	Totals (Memorandum only) June 30, 1990	Totals (Memorandum only) June 30, 1989
Personal Services	$ 235,791,778	$ 6,874,455	$	$ 242,666,233	$ 231,057,586
Supportive Services	136,169,382	14,635,879	43,862	150,849,123	138,532,004
Restrictive Costs or Services	12,340,489	136,611		12,477,100	12,843,393
Grants & Aid Payments	564,054,578			564,054,578	565,344,949
Capital Expenditures	51,598,847			51,598,847	39,931,844
Debt Service					4,061,283
Nonoperating Expenditures	217,767,405	24,867,177	62,361,728	304,996,310	263,347,684
Contractual Services	39,329,446	331,435	2,487,997	42,148,878	35,614,337
Other	251,228,050			251,228,050	226,402,861
	$1,508,279,975	$ 46,845,557	$ 64,893,587	$1,620,019,119	$1,517,135,941

[1] Includes General, Special Revenue (Earmarked, Highway, Game & Fish, University & Permanent Land Income), Debt Service and Expendable Trust Funds. Information from Highway Fund by expenditure object code is unavailable; this amount is shown as "other."

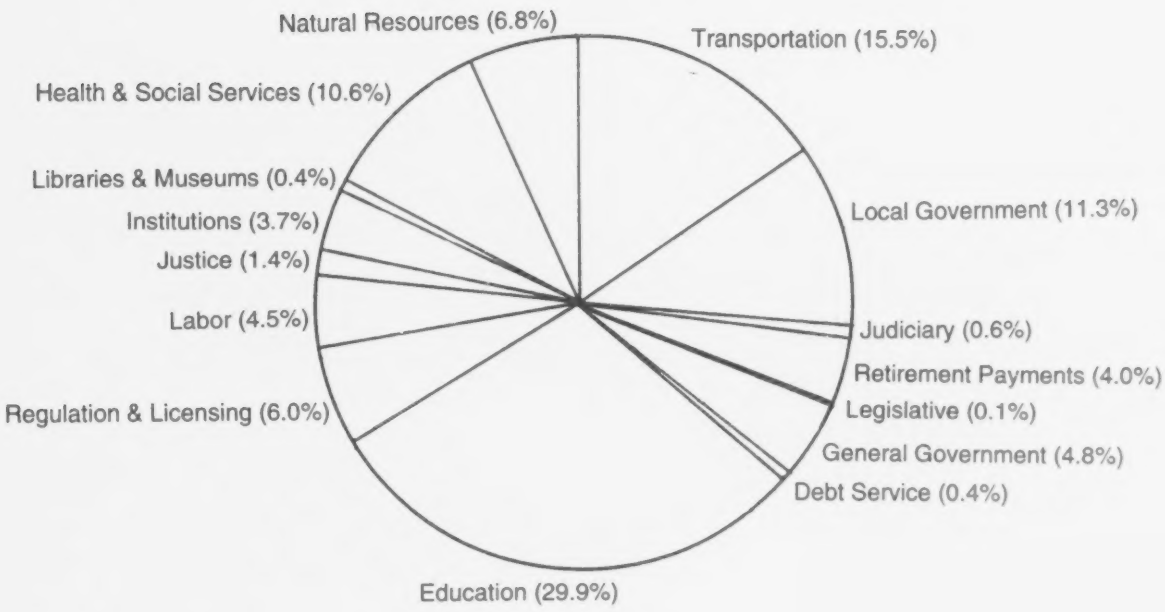
[2] Includes Enterprise and Intragovernmental Fund.

[3] Includes Nonexpendable Trust (Permanent Land, Permanent Mineral Trust and a portion of the Trust & Agency Fund) and Pension Trust Fund. It does not include disbursements of the Agency Fund.

STATE OF WYOMING

GRAPHIC PRESENTATION OF EXPENDITURES PAID BY FUNCTION
ALL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1990



Total Expenditures = $1,620,019,119

STATE OF WYOMING

ANALYSIS OF EXPENDITURES PAID - EXPENSES BY FUNCTION ALL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1990

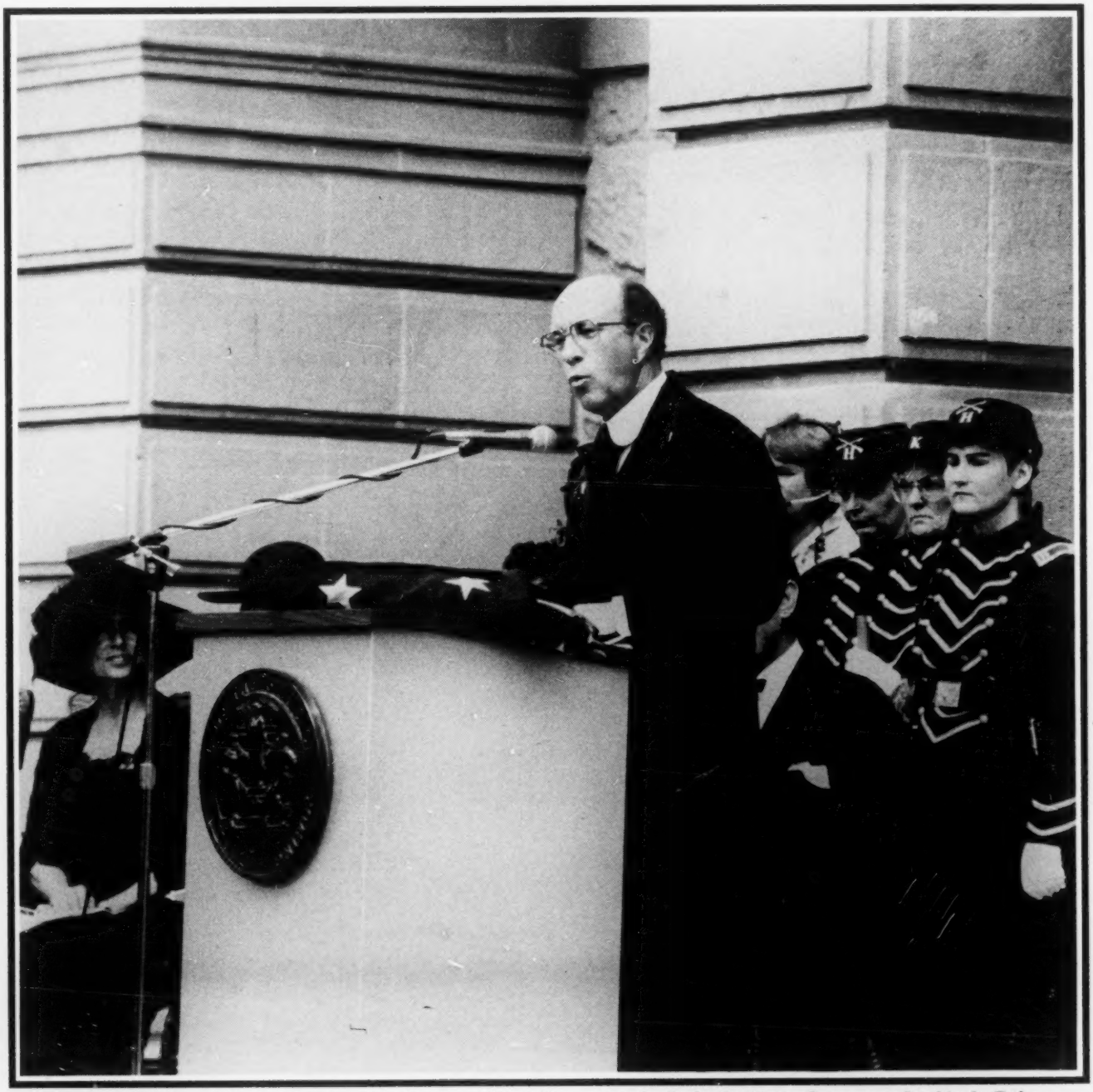
Expenditure / Object	Governmental & Expendable Trust[1]	Proprietary[2]	Similar Trust[3]	Totals (Memorandum only) June 30, 1990	Totals (Memorandum only) June 30, 1989
Education	$ 484,369,670	$	$	$ 484,369,670	$ 447,094,262
Transportation	251,228,050			251,228,050	226,402,861
Local Government	182,428,890			182,428,890	189,739,853
Natural Resources	109,741,322			109,741,322	112,304,006
Health & Social Services	172,253,541			172,253,541	160,173,982
Regulation & Licensing	72,825,664	24,302,882		97,128,546	91,369,478
Labor	73,772,596			73,772,596	66,416,411
Institutions	59,591,096	594,709	80,208	60,266,013	54,620,495
General Government	55,291,003	21,947,966		77,238,969	72,841,380
Justice	23,139,285			23,139,285	21,416,773
Judiciary	8,940,109			8,940,109	8,673,828
Libraries & Museums	6,261,842			6,261,842	5,959,775
Legislative	2,428,653			2,428,653	2,915,149
Retirement Payments			64,813,379	64,813,379	57,207,688
Debt Service	6,008,254			6,008,254	
	$1,508,279,975	$ 46,845,557	$ 64,893,587	$1,620,019,119	$1,517,135,941

[1] Includes General, Special Revenue (Earmarked, Highway, Game & Fish, University & Permanent Land Income), Debt Service and Expendable Trust Funds.

[2] Includes Enterprise and Intragovernmental Fund.

[3] Includes Nonexpendable Trust (Permanent Land, Permanent Mineral Trust and a portion of the Trust & Agency Fund) and Pension Trust Fund. It does not include disbursements of the Agency Fund.

Nellie Dwyer, as portrayed by Mary Jo Morandin, sings an inspirational "Star Spangled Banner" during the Statehood Day Reenactment Ceremony, July 10, 1990.



Territorial Governor Warren as portrayed by Governor Mike Sullivan, gives thanks for the 44 star flag presented to him by Esther Hobart Morris on behalf of all Wyoming Women.

COMBINED FINANCIAL STATEMENTS

Detail on the Combined Statements can be located as follows:

Combined Statements		Detail Reference
Pages 16-17	Column 2	Pages 68-72
	Column 3	Page 72
	Column 4	Page 100
	Column 5	Page 100
	Column 6	Pages 73-76
	Column 7-8	Pages 106-107
	Column 9	Pages 108-110
Pages 18-19	Column 2	Pages 56-57
	Column 4	Pages 60-61
Page 20	Column 2	Pages 62-63
	Column 2,5	Pages 121-123
Page 22	Column 1	Page 98
	Column 2	Page 96-97
Page 23	Column 1-2	Pages 102-103
Page 24		Pages 104-105

Significant transfers between accounts within funds have been eliminated on the combined financial statements; consequently, the detail statements may show greater revenue (receipts) and expenditures (disbursements) than the combined statements.

STATE OF WYOMING

COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY ARISING FROM CASH TRANSACTIONS ALL FUND TYPES

JUNE 30, 1990

	Governmental Fund Types			Proprietary
	General	Special Revenue	Debt Service	Enterprise
Assets				
Cash with Treasurer	$ 100,739,972	$ 424,872,218	$ 6,187	$ 977,483
Cash with Chemical Bank				
Less Undistributed Cash				
Petty Cash	109,243	19,540		1,040
Investments (Amortized or Cost)		10,034,149		
Accrued Interest		124,172		
Accounts Receivable	6,038,367			
Loans Receivable		49,942,506		
Non-sufficient Fund Checks	9,817	139,343		430
Cash with Fiscal Agent			3,411,732	
Due From Other Funds:				
General Fund		21,418,869		
Agency Fund	10,000			
Nonexpendable Trust Fund	6,063	8,812,992		
Total Assets	$ 106,913,462	$ 515,363,789	$ 3,417,919	$ 978,953
Liabilities and Fund Equity				
Liabilities:				
Due To Treasurer	$ 109,243	$ 19,540	$	$ 1,040
Due To Federal Government				
Due To General Fund				
Due To Special Revenue Fund	21,418,869			
Due To Agency Fund	25,888			
Due To Permanent Mineral Trust	12,506			
Other Liabilities				
Total Liabilities	21,566,506	19,540		1,040
Fund Equity:				
Reserved For (Pages 34-35)				
Encumbrances & Carryover Budgets	36,474,403	106,316,455		31,411
Appropriations -				
Budget Reserve		67,458,000		
Legislative Royalty		9,950,000		
GNMA Account		1,008,177		
School Dist. Grants & Entitlements		11,163,000		
Unbudgeted Water Development		102,937,182		
Other		200,000		
Water Development Buy-Back Projects		110,000		
Long Term Loans Receivable		49,942,506		
Workmen's Compensation Deferred Pymt.				
Bond Redemption			3,411,732	
Total Reserves	36,474,403	349,085,320	3,411,732	31,411
Unreserved	48,872,553	166,258,929	6,187	946,502
Total Fund Equity	85,346,956	515,344,249	3,417,919	977,913
Total Liabilities and Fund Equity	$ 106,913,462	$ 515,363,789	$ 3,417,919	$ 978,953

See Notes to Combined Financial Statements.

Fund Types	Fiduciary Fund Types				Totals (Memorandum Only)	
Intra-governmental	Expendable Trust	Nonexpendable Trust	Pension Trust	Agency	June 30, 1990	June 30, 1989
$ 5,381,884	$ 51,627,167	$ 230,253,140	$ 5,182,786	$ 291,588,656	$1,110,629,493	$1,062,149,680
			436,711		436,711	1,172,042
				(6,885,342)	(6,885,342)	(5,931,196)
	1,530				131,353	123,948
	7,711,003	1,579,986,783	1,452,959,153	5,000,000	3,055,691,088	2,889,702,754
	24,225	27,162,731		19,621,724	46,932,852	40,061,003
		2,937	10,313,910		16,355,214	10,646,806
					49,942,506	72,213,714
	100,439	15	448	(1,603)	248,889	238,987
					3,411,732	4,015,000
		12,506		25,888	21,457,263	2,374
					10,000	10,000
					8,819,055	14,362,736
$ 5,381,884	$ 59,464,364	$1,837,418,112	$1,468,893,008	$ 309,349,323	$4,307,180,814	$4,088,768,648
$	$ 5,001,530	$	$	$	5,131,353	$ 4,123,948
				2,633,669	2,633,669	5,369,714
		6,063			6,063	2,613,357
		8,812,992			30,231,861	11,749,379
					25,888	
					12,506	
				306,715,654	306,715,654	279,569,273
	5,001,530	8,819,055		309,349,323	344,756,994	303,425,671
1,443,885	2,113,911				146,380,065	209,098,024
					67,458,000	98,304,120
					9,950,000	6,688,536
	537,581				1,545,758	8,160,686
					11,163,000	23,669,000
					102,937,182	40,375,778
150,000	500,000	319,477,998			320,327,998	318,044,833
					110,000	110,000
					49,942,506	72,213,714
	7,864,119				7,864,119	8,949,060
					3,411,732	
1,593,885	11,015,611	319,477,998			721,090,360	785,613,751
3,787,999	43,447,223	1,509,121,059	1,468,893,008		3,241,333,460	2,995,714,226
5,381,884	54,462,834	1,828,599,057	1,468,893,008		3,962,423,820	3,781,327,977
$ 5,381,884	$ 59,464,364	$1,837,418,112	$1,468,893,008	$ 309,349,323	$4,307,180,814	$4,084,753,648

STATE OF WYOMING

COMBINED STATEMENT OF REVENUE, EXPENDITURES PAID AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 1990

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenue:			
Property Taxes	$	$ 75,158,184	$
Sales, Use, and Gasoline Taxes	106,051,197	32,284,788	
Severance Taxes	70,988,412	91,659,734	
Other Taxes	16,508,578	11,486,990	
Licenses, Permits & Regulatory	5,481,162	30,543,943	
Fines, Forfeitures, and Penalties	2,879,358	213,047	
Federal Mineral Royalty		150,609,662	1,167,000
Pooled Fund Interest	51,598,408	27,459,649	
Other Income From Property or Investments	1,884,347	61,447,645	44,407
Charges for Sales & Services	16,376,334	22,801,687	
Revenue From Others	10,113,818	19,086,601	
Revenue From Permanent Mineral Trust	83,547,767		
Revenue From GNMA Agency Account		1,508,178	
Federal Receipts	149,413,648	107,287,665	
Nonrevenue Receipts	(53,835)	3,716,985	
Total Revenue	514,789,194	635,264,758	1,211,407
Expenditures Paid:			
General Government	52,546,353	652,162	
Elementary & Secondary Education	29,824,288	289,418,287	
Higher Education	157,271,686	5,761,916	
Regulation & Licensing	26,949,706	4,376,890	
Labor	6,919,503	16,437,929	
Justice	22,918,727	220,558	
Institutions	59,519,458		
Libraries - Museums	4,874,493	16,671	
Health & Social Services	171,815,633	26,863	
Natural Resources	28,044,322	64,515,541	
Transportation	(8,915,250)	260,143,300	
Local Government		16,811,295	
Judiciary	8,939,029		
Legislative	2,428,653		
Debt Service:			
Principal Retirement			1,280,000
Interest & Fiscal Charges			534,675
Total Expenditures Paid	563,136,601	658,381,412	1,814,675
Excess (Deficit) of Revenue Collected Over Expend. Paid Before Other Financing Sources (Uses)	(48,347,407)	(23,116,654)	(603,268)
Other Financing Sources (Uses):			
Proceeds From Bond Issue (Net)		14,487,427	
Operating Transfers In (Out):			
From Gov't. & Expendable Trust Funds	67,156,661	(73,998,031)	
From Nonexpendable Trust Funds	144,311		
To Proprietary Funds	(503,000)		
To Fiduciary Funds:			
Federal	(81,130)	(570,093)	
Agency	2,648,090	(368,433)	
Total Financing Sources (Uses)	69,364,932	(60,449,130)	
Excess (Deficit) of Revenue Over Expenditures Paid	21,017,525[1]	(83,565,784)	(603,268)
Fund Balances, July 1, 1989	64,330,598	621,160,371	6,187
Increase (Decrease) In Loans and Other Collections	(1,167)	(22,250,338)	
Restatement of Account			4,015,000
Fund Balances, June 30, 1990	$ 85,346,956	$515,344,249	$ 3,417,919

See Notes to Combined Financial Statements

[1]This amount reflects net accrual adjustments not shown on page 20 ($21.4 million transfer due to Budget Reserve, $2.6 million Permanent Mineral Trust income accrual decrease).

Fudiciary Fund Type	Inter-Fund	Total (Memorandum only)	
Expendable Trust	Eliminations	June 30, 1990	June 30, 1989
$ 737,435	$	$ 75,895,619	$ 80,360,846
117,226,537		255,562,522	238,000,599
26,196,005		188,844,151	177,087,047
		27,995,568	33,917,342
465,699		36,490,804	36,775,343
2,304,811		5,397,216	2,602,662
16,864,073		168,540,735	176,174,584
3,541,874		82,599,931	72,134,888
3,407,484		66,783,883	62,453,733
1,864,481	(428,765)	40,613,737	40,015,910
50,116,874		79,317,293	62,811,722
		83,547,767	72,518,002
		1,508,178	20,929,698
25,429,021		282,130,334	258,006,341
32,675,114	(14,584,776)	21,753,488	21,367,805
280,829,408	(15,013,541)	1,417,081,226	1,355,156,522
2,092,488		55,291,003	48,796,886
6,268,445		325,511,020	298,510,144
18,627		163,052,229	148,584,118
56,512,609	(15,013,541)	72,825,664	68,001,901
50,415,164		73,772,596	66,416,411
		23,139,285	21,416,773
71,638		59,591,096	54,010,793
1,370,678		6,261,842	5,959,775
411,045		172,253,541	160,173,982
17,181,459		109,741,322	112,304,006
		251,228,050	226,402,861
165,617,595		182,428,890	189,739,853
1,080		8,940,109	8,673,828
		2,428,653	2,915,149
		1,280,000	
		534,675	
299,960,828	(15,013,541)	1,508,279,975	1,411,906,480
(19,131,420)		(91,198,749)	(56,749,958)
		14,487,427	
6,841,370			
17,425		161,736	(38,342)
		(503,000)	
		(651,223)	(109,721)
452		2,280,109	(106,803)
6,859,247		15,775,049	(254,866)
(12,272,173)		(75,423,700)	(57,004,824)
66,748,142		752,245,298	793,999,522
(13,135)		(22,264,640)	15,250,600
		4,015,000	
$ 54,462,834	$	$ 658,571,958	$ 752,245,298

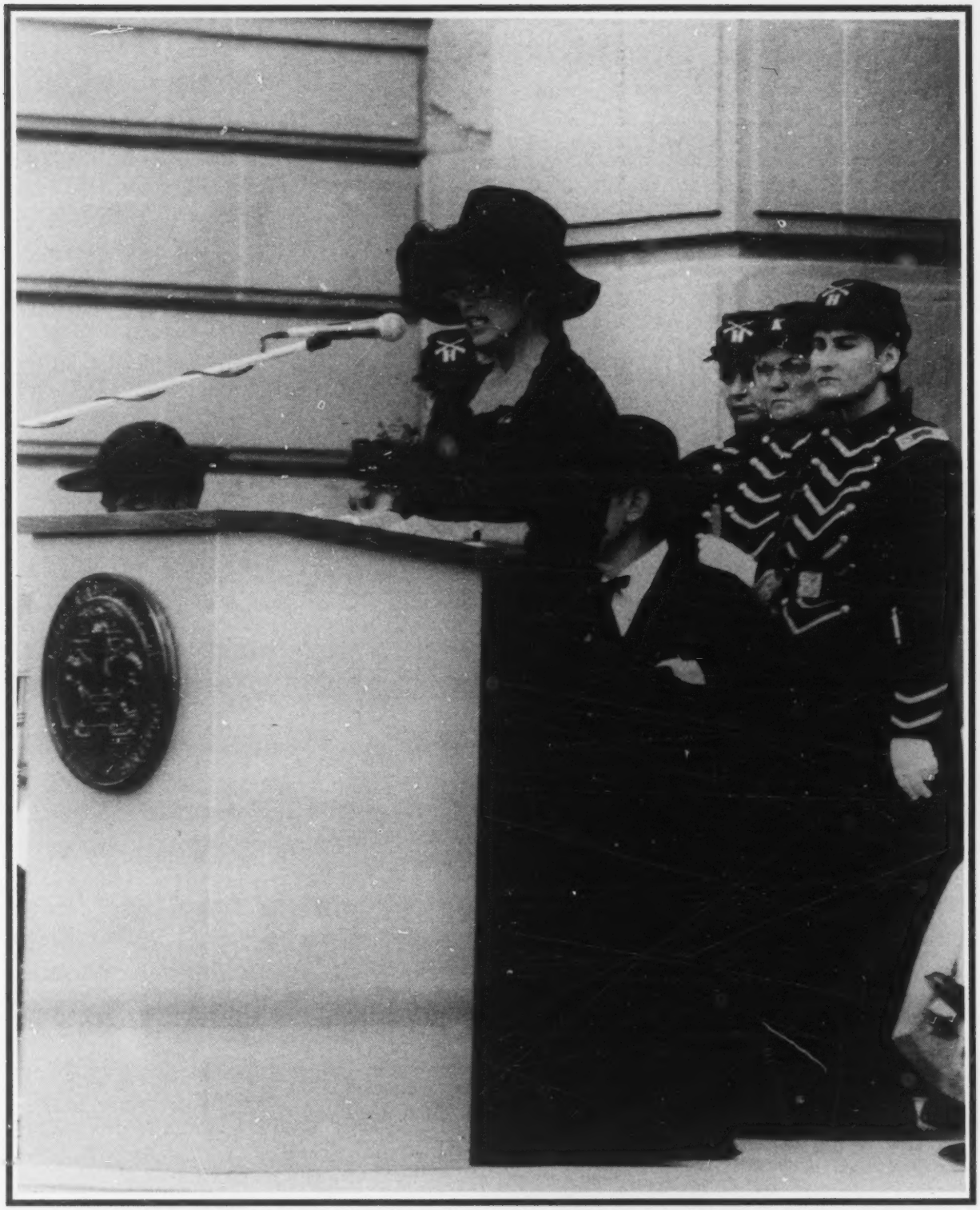
STATE OF WYOMING

STATEMENT OF REVENUES AND EXPENDITURES BUDGET AND ACTUAL - GENERAL FUND

FOR YEARS ENDED JUNE 30, 1990 AND JUNE 30, 1989

	1990		Variance Favorable	1989		Variance Favorable
	Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
Revenues:						
Cigarette Tax	$ 1,267,308	$ 1,400,662	$ 133,354	$ 1,425,000	$ 1,452,177	$ 27,177
Sales Tax	87,707,361	87,525,805	(181,556)	91,004,000	86,165,951	(4,838,049)
Use Tax	14,000,000	14,726,291	726,291	15,000,000	13,542,337	(1,457,663)
Other Sales & Use Taxes	10,925,541	2,398,439	(8,527,102)	2,258,200	2,338,779	80,579
Severance Tax - Coal	23,600,000	20,888,880	(2,711,120)	20,500,000	20,909,906	409,906
Severance Tax - Trona	2,500,000	3,475,245	975,245	2,500,000	1,996,429	(503,571)
Severance Tax - Uranium	260,000	185,987	(74,013)	260,000	600,737	340,737
Severance Tax - Other	340,000	537,661	197,661	340,000	412,876	72,876
Severance Tax - Oil	23,800,000	28,033,344	4,233,344	23,800,000	22,848,839	(951,161)
Severance Tax - Gas	15,400,000	16,608,176	1,208,176	15,400,000	18,598,786	3,198,786
Severance Tax - Gas Condensate		1,259,119	1,259,119			
Inheritance Tax	2,000,000	2,202,748	202,748	3,000,000	1,693,598	(1,306,402)
Insurance Premium Tax	10,619,102	9,557,922	(1,061,180)	15,000,000	9,109,244	(5,890,756)
Other Franchise Taxes	1,294,616	1,323,334	28,718	1,502,595	1,389,935	(112,660)
Compensatory Fee Road Tax	3,500,000	3,424,574	(75,426)	3,500,000	3,030,061	(469,939)
Total Taxes	197,213,928	193,548,187	(3,665,741)	195,489,795	184,089,655	(11,400,140)
Motor Vehicle Registration	3,667,760	4,234,900	567,140	2,400,000	2,195,612	(204,388)
Other Licenses, Permits & Regulatory	692,128	1,246,262	554,134	2,106,491	1,927,639	(178,852)
Fines, Forfeitures & Penalties	3,283,044	2,915,575	(367,469)	1,085,205	1,416,853	331,648
Pooled Interest Distribution	8,000,000	51,598,408	43,598,408	8,800,000	15,393,558	6,593,558
Other Use of Property & Money	1,668,451	1,893,854	225,403	1,680,389	1,709,390	29,001
Liquor Sales Profit	2,568,976	2,772,389	203,413	2,823,850	3,378,507	554,657
Other Charges for Sales & Services	16,899,160	15,855,847	(1,043,313)	15,027,076	14,104,292	(922,784)
Permanent Mineral Trust - Interest	80,300,000	86,158,060	5,858,060	80,900,000	71,052,004	(9,847,996)
Revenue from Other Sources	95,436,290	128,508,657	33,072,367	88,131,289	118,856,627	30,725,338
Federal Aid & Grants	200,750,972	150,536,401	(50,214,571)	186,766,068	139,905,141	(46,860,927)
Non-Revenue Receipts	11,352,788	5,731,016	(5,621,772)	780,148	129,363	(650,785)
Total Revenue	621,833,497	644,999,556	23,166,059	585,990,311	554,158,641	(31,831,670)
General Government	80,240,973	57,456,566	22,784,407	84,819,912	66,259,435	18,560,477
Higher Education	182,899,144	157,297,236	25,601,908	174,936,206	143,163,374	31,772,832
Elementary & Secondary Education	72,068,106	44,975,256	27,092,850	82,252,001	42,643,202	39,608,799
Regulation & Licensing	38,339,847	30,606,969	7,732,878	34,234,590	24,447,325	9,787,265
Labor	16,845,621	11,143,789	5,701,832	15,745,596	10,345,461	5,400,135
Justice	28,918,902	23,073,264	5,845,638	26,166,453	21,416,773	4,749,680
Institutions	64,636,052	59,522,395	5,113,657	62,616,167	54,034,091	8,582,076
Library - Museums	5,600,659	4,892,099	708,560	5,569,433	4,934,179	635,254
Health & Social Services	193,461,054	171,249,604	22,211,450	183,845,930	159,143,204	24,702,726
Natural Resources	39,913,229	28,297,372	11,615,857	40,521,206	31,868,984	8,652,222
Judiciary	9,934,798	8,939,029	995,769	9,562,171	8,673,828	888,343
Legislative	3,963,639	2,466,268	1,497,371	5,523,609	2,915,149	2,608,460
Total Expenditures	736,822,024	599,919,847	136,902,177	725,793,274	569,845,005	155,948,269
Excess (Deficit) of Revenue Over Expenditures Paid	$(114,988,527)	$ 45,079,709	$160,068,236	$(139,802,963)	$(15,686,364)	$(124,116,599)

See Notes to Combined Financial Statements.



Mary Mead portrays Mrs. I.S. Bartlett (prominent suffrage leader and poetess of the day) as she addresses the masses at the Statehood Day celebration. She had the privilege of receiving the Constitution of the State of Wyoming from Judge M.C. Brown as played by Jack Meldrum.

STATE OF WYOMING

COMBINED STATEMENT OF REVENUE COLLECTED, EXPENDITURES PAID AND CHANGES IN FUND BALANCES ALL PROPRIETARY FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1990

	Proprietary Fund Types		Totals (Memorandum only)	
	Enterprise	Intragovernmental	June 30, 1990	June 30, 1989
Revenue Collected:				
Taxes	$ (14)	$	$ (14)	$ (339)
Pooled Fund Interest			0	361,238
Charges for Sales & Service	28,594,601	20,788,010	49,382,611	49,057,202
Other Uses of Property & Money		2,027	2,027	
Other Revenues	8,156	25,521	33,677	8,144
Total Revenue Collected	28,602,743	20,815,558	49,418,301	49,426,245
Expenditures Paid:				
Liquor Commission	24,302,882		24,302,882	23,367,577
Canteen Operations	594,709		594,709	567,630
Data Services		10,649,349	10,649,349	11,898,319
Motor Vehicle		2,120,848	2,120,848	2,947,962
Supply System Warehouse		1,151,005	1,151,005	1,348,496
Central Duplicating		2,614,203	2,614,203	2,571,827
Telecommunications Leasing		5,051,416	5,051,416	5,149,642
Aeronautics Operational Service		361,145	361,145	128,248
Total Expenditures Paid	24,897,591	21,947,966	46,845,557	47,979,701
Excess of Revenue Collected Over Expenditures Paid Before Operating Transfers	3,705,152	(1,132,408)	2,572,744	1,446,544
Operating Transfers In (Out):				
Agency Depreciation Reserves		(131,793)	(131,793)	1,629,052
General Fund	(3,937,397)	(164,856)	(4,102,253)	(5,033,953)
Total Operating Transfers In (Out)	(3,937,397)	(296,649)	(4,234,046)	(3,404,901)
Excess of Revenue Collected Over Expenditures Paid	(232,245)	(1,429,057)	(1,661,302)	(1,958,357)
Fund Balances, July 1, 1989	1,208,852	6,810,941	8,019,793	9,981,685
Increase (Decrease) In Loans and Other Collections	1,306		1,306	(3,535)
Fund Balances, June 30, 1990	$ 977,913	$ 5,381,884	$ 6,359,797	$ 8,019,793

See Notes to Combined Financial Statements.

STATE OF WYOMING

COMBINED STATEMENT OF REVENUE, EXPENDITURES PAID AND CHANGES IN FUND BALANCES ALL SIMILAR TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 1990

	Fudiciary Fund Types		Totals (Memorandum only)	
	Nonexpendable Trust	Pension Trust	June 30, 1990	June 30, 1989
Revenue:				
Severance Taxes	$ 56,348,413	$	$ 56,348,413	$ 50,788,173
Other Taxes		936,285	936,285	700,000
Pooled Interest	10,016,690	580,552	10,597,242	16,666,435
Other Uses of Property	33,978,663		33,978,663	32,179,334
Investment Income	76,981,398	147,644,175	224,625,573	169,563,949
Gifts and Donations	1,245		1,245	71,985
Interagengy - GNMA	14,487,427		14,487,427	501,534
Federal Grants	2,297,898		2,297,898	2,456,679
Retirement Contributions		77,836,292	77,836,292	75,743,836
Other	103,577	(322)	103,255	3,483
Total Revenue	194,215,311	226,996,982	421,212,293	348,675,408
Expenditures Paid:				
Institutions	80,208		80,208	42,072
Volunteer Firemen		267,904	267,904	202,644
Paid Firemen		2,269,080	2,269,080	1,974,403
Highway Patrol		1,283,828	1,283,828	1,112,086
State Retirement		60,992,567	60,992,567	53,918,555
Total Expenditures Paid	80,208	64,813,379	64,893,587	57,249,760
Excess of Revenue Over Expenditures Paid Before Operating Transfers	194,135,103	162,183,603	356,318,706	291,425,648
Operating Transfers In (Out):				
General Fund	(83,692,078)	3,634,755	(80,057,323)	(69,530,253)
Special Revenue Fund		919,786	919,786	
Expendable Trust	(17,427)	(732,625)	(750,052)	38,342
Agency Fund		(1,953)	(1,953)	
Total Operating Transfers In (Out)	(83,709,505)	3,819,963	(79,889,542)	(69,491,911)
Excess Revenue Over Expenditures Paid After Operating Transfers	110,425,598	166,003,566	276,429,164	221,933,737
Fund Balances, July 1, 1989	1,718,173,444	1,302,889,442	3,021,062,886	2,799,128,749
Increase (Decrease) In Loans and Other Collections	15		15	400
Fund Balances, June 30, 1990	$1,828,599,057	$1,468,893,008	$3,297,492,065	$3,021,062,886

See Notes to Financial Statements.

STATE OF WYOMING

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

FOR THE YEAR ENDED JUNE 30, 1990

	Balance July 1, 1989	Additions	Deductions	Balance June 30, 1990
Assets:				
Cash With Treasurer	$273,389,040	$558,857,836	$547,543,562	$284,703,314
Investments		5,000,000		5,000,000
Accrued Interest	11,548,807	8,072,917		19,621,724
Non-Sufficient Funds Checks	(3,608)	2,005		(1,603)
Due From Other Funds	2,374	25,888	2,374	25,888
Total	$284,936,613	$571,958,646	$547,545,936	$309,349,323
Liabilities:				
Due To Federal Government	$ 5,367,340	$158,736,903	$161,470,574	$ 2,633,669
Due To General Fund	10,000			10,000
Other Liabilities	279,559,273	413,219,368	386,072,987	306,705,654
Total	$284,936,613	$571,956,271	$547,543,561	$309,349,323

See Notes to Financial Statements.

State of Wyoming
Notes to the Financial Statements
June 30, 1990

Note 1 Summary of Accounting Policies

A. Reporting Entity

The combined financial statements include information for only those component units and financial activities included in the state's centralized computer-based accounting system, known as WUAS (Wyoming Uniform Accounting System). The following state-related organizations and activities (which may or may not be includable in the state reporting entity), are not included in WUAS and are not included in these financial statements:

1. Employment Security Commission's unemployment trust fund, which accounts for employer-paid taxes and payments made to claimants.

2. University of Wyoming's endowment, loan and agency funds and portions of the plant and restricted funds.

3. Community Colleges, except for general fund appropriations and certain federal mineral royalty money transferred for capital construction.

4. Wyoming Community Development Authority (WCDA).

5. Wyoming Deferred Compensation Plan.

B. Basis of Accounting

The financial statements for the State of Wyoming have been prepared on the cash basis with certain exceptions. Consequently, certain revenue and the related assets are recognized when received rather than earned, and certain expenditures/expenses (including interest on long-term debt, prepaid expenditures, inventories, and accumulated, unpaid, employee benefits) are recognized when paid rather than when the obligation is incurred. In addition, fixed assets (property, plant and equipment) are recorded as expenditures when paid in all funds and are not maintained as assets in the WUAS. Consequently, account groups are not shown on the Statement of Assets, Liabilities, and Fund Equity Arising From Cash Transactions. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Specifically, the financial statements have been prepared on the cash basis with the following exceptions:

1. All funds and accounts with investments purchased by the Treasurer are reported on the accrual basis, with premiums and discounts amortized and interest accrued on a monthly basis. Investments are reported at cost or amortized value of investments.

2. All federal and other augmenting revenue recorded in the General Fund is accrued at year-end for amounts due from the federal government or other funds.

3. Amounts due to other funds at year-end are recorded as revenue and/or transfers to the fund in which the amount is due.

Data needed to convert the cash basis revenues, expenditures/expenses and other operating sources (uses) to conform with generally accepted accounting principles are not readily available and these adjustments have not been made.

Significant intra-fund transfers, which are recorded as revenue and non-expenditure or disbursement transfers at the account level have been eliminated on the combining financial statements. Significant transfers between like funds, such as governmental fund types, have been classified as operating transfers and eliminated on the combined financial statements.

C. Fund Accounting

In order to ensure the observation of limitations and restrictions placed on the use of resources available to the state, the accounts are maintained in accordance with the principles of fund accounting. The operations of each fund are accounted for with a separate set of self-balancing accounts recording cash and other financial resources together with related liabilities and fund balances and changes therein. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. In the combined financial statements, however, funds that have similar characteristics have been combined into generic fund types grouped as required by the National Council on Government Accounting (NCGA) Statement 1. A brief description of these combined fund types as used by the State of Wyoming and the categories into which they are grouped follows.

Governmental Funds:

Governmental funds are those through which most governmental functions of the state are financed. The measurement focus is on changes in financial position rather than income determination. Governmental fund types of the state are:

General Fund

The General Fund is the general operating fund of the state. It is used to account for all financial resources except those required to be accounted for in another category. As the State of Wyoming has no capital outlay fund, capital expenditures are accounted for in this fund. In addition, the majority of federal grants are also accounted for in the General Fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than trust or proprietary funds) that are legally restricted to expenditures for

specified purposes. Special revenue funds used by the state are as follows:

Earmarked Fund

This fund consists largely of professional and commercial licensing boards, water development projects and the collection and distribution of special revenues, such as federal mineral royalty and severance tax to state agencies, school districts, cities, counties and special districts.

Highway Fund

This fund records all monies received and expended for highway purposes, excluding a portion of the Highway Patrol. Funds received into this fund may be expended with the approval of the Highway Superintendent and State Highway Commission.

Game and Fish Fund

This fund accounts for all monies received and expended by the Wyoming Game and Fish Commission for control, propagation, management, protection and regulation of the state's wildlife.

University Fund

This fund accounts for all University fees and federal mineral royalty received by the University and was established by Section 6, Chapter 16, of the Session Laws of Wyoming 1974.

Permanent Land Income Fund

This fund accounts for rents and interest from grazing, agriculture and mineral prospecting leases on public lands, and includes interest derived from the investment of the Permanent Land Fund. Revenue from this fund is utilized for education and institution support.

Debt Service Fund

The Debt Service Fund is used to account for the payment of principal and interest on the State of Wyoming office building bonds and the 1989 Capital Facilities Revenue Bonds financed by general fund appropriation and federal mineral royalties respectively.

Proprietary Funds:

Proprietary funds are used to account for the state's ongoing activities that are similar to those often found in the private sector. According to generally accepted accounting principles, the measurement focus on proprietary funds should be upon the determination of net income. At the current time, however, the State of Wyoming accounts for proprietary funds using the same measurement focus as it uses for governmental funds. The proprietary fund types used by the state are:

Enterprise Fund

The fund is used to account for activities of the state that are financed and operated in a manner similar to private

business which are entirely or predominately self-supporting through service charges to customers. Included in this fund type are the operations of the Wyoming Liquor Commission and various canteen funds at state institutions. Liquor Commission profits are transferred to the General Fund.

Intra-governmental Fund

This fund accounts for the financing of goods or services provided by one component unit of state government to other components of state government on a cost reimbursement basis. Examples include operations of various divisions of the Department of Administration and Fiscal Control (DAFC), the Aeronautics Commission and the Wyoming State Honor Farm.

Fiduciary Funds:

Fiduciary funds are used to account for assets held by the state as a trustee or agent for individuals, private organizations, other governments or other funds. According to generally accepted principles, each trust fund should be classified for accounting measurement purposes into the Expendable Trust Funds, Nonexpendable Trust Funds, Pension Trust Funds and Agency Funds.

Expendable Trust Fund

This fund reflects the financial position and operation of various accounts within the Trust and Agency Fund which are accounted for measurement purposes as a governmental fund. Included in this fund are operations of (1) the Wyoming State Employees' Group Health and Life Insurance, (2) the Wyoming Workers' Compensation Division, (3) the Department of Environmental Quality's federal "super fund" grants for reclamation and subsidence projects, (4) Department of Revenue and Taxation and State Treasurer distributions of sales and other taxes to local governments, and (5) various and sundry accounts established for segregating state funds restricted to a specific purpose.

Non-expendable Trust Funds

Non-expendable trust funds reflect the financial position and operations of various accounts within the Trust and Agency Account, established for the benefit and welfare of specific institutions and their residents. In addition, other non-expendable trust funds include:

Permanent Land Fund

This fund accounts for the resources received and held as trustee of the land grants made to the state by the federal government. Proceeds from the sale of public lands, mineral royalties and other money designated by the Wyoming Constitution or Statutes is accounted for in this fund. The Act of Admission provides that such fund and its revenue is to be perpetual. Interest earned on the assets of this fund is accounted for in the Permanent Land Income or General Fund as applicable.

Permanent Mineral Trust Fund

This fund came into existence in 1974 as an amendment to the Wyoming State Constitution and is used to account for an excise tax on coal, petroleum, natural gas, oil, uranium, trona, or any other fossil fuel in the state. Chapter 120, Session Laws of 1989, diverted one half of one percent (1/2%) of the total excise tax levied on the extraction of coal from the Permanent Wyoming Mineral Trust Fund to the Budget Reserve Account for the period beginning February 24, 1989 and ending June 30, 1991. Chapter 13 Session Laws 1990 continued this diversion, providing 1/2% of the 2% excise tax on the proceeds from coal, petroleum, natural gas, oil shale or other fossil fuel and all of the 2% excise tax from uranium and trona be deposited into the Budget Reserve Account. These diversions are effective July 1, 1990 through June 30, 1992. All interest earned on the fund is transferred to the General Fund yearly.

Pension Trust Fund

The pension trust fund reflects the financial position and operations of various accounts in the Trust and Agency Fund and the Retirement Fund for the various state administered retirement systems. These include the Wyoming Retirement System, the Wyoming State Highway Patrol and Game and Fish Warden Retirement System, the Volunteer Firemen's Pension System, and Paid Firemen's Pension System.

Agency Funds

Agency funds account for the receipt and disbursement of various accounts within the Trust and Agency Fund and the Federal Fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. Consequently, no equity balances, revenue or expenditures, are shown on the combined financial statements. Amounts in these accounts are either held for distribution to other funds, refunds to third parties, protest funds or clearing accounts related to payroll tax, employee insurance, and/or retirement contribution distributions. Revenue and/or expenditures are shown in the fund where and when such monies are distributed if applicable.

During FY 89, the disposition of the "GNMA" Account under the Treasurer's control was resolved and a portion of the funds held in this account were distributed in accordance with legislative appropriation. In addition, Chapter 105, 1989 Session Laws provided for a diversion of coal severance tax from the highway fund to the GNMA Account until sufficient revenue had been collected to reimburse other funds for interest on GNMA investments purchased in 1979 plus accrued interest. Distributions from this account continued in 1990. A separate schedule summarizing the activities of this account is contained in the statistical section of the annual report.

D. Budgetary Policies

Chapter 174, Session Laws of Wyoming 1975, provides that there shall be a legislative budget session each even numbered year to

consider the state budget. The budget session of the Wyoming Legislature shall commence on the second Tuesday of February of even numbered years. Supplemental appropriations may be considered at the regular session of the Wyoming Legislature.

On or before December 1 of the year preceding the year the legislature convenes in budget session, the governor shall distribute to each legislator printed copies of the state budget, covering the next biennial budget period beginning on July 1 of the ensuing year.

Budgetary control is maintained at the department level for each of its sub-budgets. Appropriation control is maintained at the program level for each department.

Budget revisions during the year, reflecting program changes (non general fund revenue, intradepartmental transfers of an administrative nature) may be effected through executive branch approval.

Unencumbered appropriations lapse at the end of the biennium except for capital outlay projects, which under current law, may be carried over indefinitely.

Statutes currently provide any reversions of General Fund appropriations shall be transferred to the budget reserve account.

The Combined Statement of Revenue and Expenditures - Budget and Actual - General Fund present comparisons of the legally adopted budget with actual data on the cash basis. Within the special revenue fund, only selected accounts within certain funds have budgets approved by the legislature on a biennial basis. Consequently, the combined financial statements only reflect budgets for the General Fund and not for other funds which may have mandated budgets for certain accounts within these funds.

E. Cash and Investments

Cash with Treasurer (Treasurer's Control) includes the amount on deposit with the Treasurer, less investments purchased for a specified account. All cash surpluses are invested by the Treasurer with no entry made to reduce the cash balance in each fund, as the state uses a pooled cash concept in maintaining its bank accounts. Such cash is pooled for operating and investment purposes and each fund has an equity in the pooled amount. Earnings from such investments are credited twice yearly, July and January, utilizing a formula based on the average daily balance to the applicable account and fund from the Pooled Interest Account with the Agency Fund.

Investments are recorded on the Combined Statement of Assets, Liabilities and Fund Equity arising from cash transactions only for those funds (Permanent Land, Mineral Trust) to which a specific investment is designated. Premiums and discounts are amortized, and interest is recorded on a monthly basis. The investments are reported at cost or amortized value of investments. All other state funds, excluding retirement, are pooled and invested by the State Treasurer.

During FY 90, two investment managers were placed under contract by the Treasurer's Office in response to 1989 legislation. Under the terms of the contract, each manager received approximately $250 million in securities held in custody in the State's name by Security Pacific Bank of New York City. These investments are summarized under the caption "Managers' Accounts" in the table below.

On January 1, 1988, the Wyoming Retirement System entered into a master trust agreement with Chase Manhattan Bank. Retirement funds were transferred to Chase Manhattan, who as master custodian invests and accounts for retirement funds. Chase Manhattan was unable to furnish amortized cost for investments transferred to them and/or purchased after January 1. Accordingly, the retirement investments are recorded at cost value. We do not feel that there is a material difference between cost and amortized cost.

The State of Wyoming deposits are held by the state or its custodial agent in the state's name and accordingly are categorized for the level of risk assumed by the state as Category I.

The balance in cash and investments as of June 30, 1990, is as follows:

	Retirement	Treasurer's Control Treasurer's Office	Managers' Accounts
Cash on hand and in banks including Wyoming deposits	$ 436,711	$ 260,654,186	$
US Treasury & Agency Securities	429,672,063	951,219,454	342,684,750
Repurchase Agreements		160,254,000	6,134,822
SBA's	15,926,657	70,063	
Corporate Bonds & Securities	395,312,570	482,943,945	148,628,287
Bonds-Public & Direct Placement	582,383,042		
Farm, Irrigation & Agriculture Loans		240,367,866	
Joint Powers Loans		36,983,754	
Mortgage Loan Pass-through Certif.		52,425,681	
Wyoming Student Loans			
Shoshone Water Development		15,000,000	
Wyoming Workers Comp		5,000,000	
Community College Bonds		2,593,000	
State Building Revenue Bonds		10,034,149	
Small Business Assist. Act Loans		11,994,739	
School District Loans		5,000,000	
County Territorial Park		10,000,000	
Other	29,664,821	2,040,000	
	1,453,395,864	2,246,580,837	497,447,869
Add: Net amortized premiums/discounts not recorded on WUAS		2,415,697	
Less: Outstanding Warrants		(33,082,965)	
	$1,453,395,864	$2,215,913,569	$497,447,859

F. Receivables

Accounts receivable are only recorded in the General Fund for federal grants or other augmenting monies due to reimburse amounts expended for the applicable programs.

Loans receivable are recorded in the special revenue fund for amounts advanced to counties, municipalities and special districts from severance tax and federal mineral royalty revenue for capital construction, including water development. Such loans are long term in nature, from five to fifty years in term. Consequently, advances are shown as expenditures when made and collections are recorded as revenue when received.

Due From and To Other funds are recorded to the extent that certain transactions between funds had not been paid or received as of June 30, 1990.

G. Inventories

Inventories are not recorded as assets in these financial statements. An expenditure or expense is recorded when inventory items are purchased. Although most component units of state government maintain inventory records, centralized statewide inventory records are not maintained.

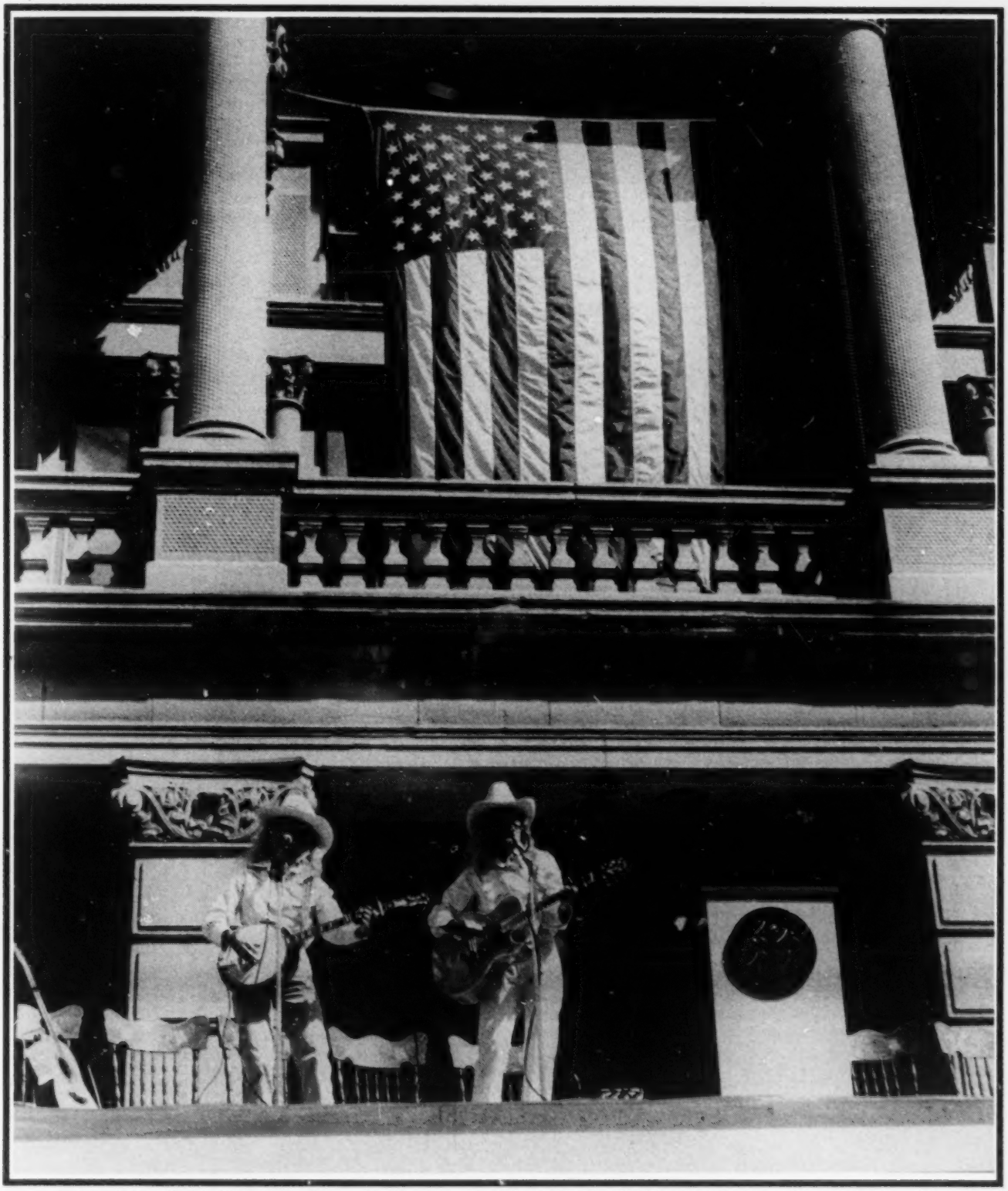
H. Fixed Assets

Fixed assets are not presented in the financial statements. An expenditure or expense is recorded when cash is disbursed to purchase a fixed asset. Although the state maintains a fixed asset accounting system for equipment, it is not interfaced with the centralized state accounting system. Depreciation is not recorded in any fund.

I. Fund Equity

That portion of the fund equity reserved either by appropriation, encumbrance, or action of various boards or commissions for a specific future use has been segregated on the Combined Statement of Assets, Liabilities and Fund Equity Arising from Cash Transactions. In addition, the portion of the fund balance that is not currently expendable, such as the long-term portion of loans receivable is also shown as reserved. The balance of the fund equity is shown as unreserved.

The following schedule details those amounts shown on the Combined Statement of Assets, Liabilities and Changes in Fund Equity Arising From Cash Transactions. Reserves were established for those accounts having June 30, 1990, encumbrances and/or significant carryover budgets recorded in July and August of 1990. In the expendable trust fund, budgets are not required unless funds are received through appropriation; consequently, the majority of funds shows no reserves. Reserves were also established for unspent appropriations from the budget reserve, legislative royalty impact assistance and school district mineral royalty distribution account.



Annie and Amy Smith, Cheyenne natives, entertain the masses prior to the Statehood Day Celebration ceremony. Annie and Amy are currently making an album in Nashville.

SCHEDULE OF RESERVED FUND EQUITY
JUNE 30, 1990

	Governmental Fund		
		Special Revenue	
	General Fund	Earmarked Fund	Game & Fish Fund
Reserves for Encumbrances and Continuing Appropriations:			
Encumbrances and/or Carryover Budgets			
Wyoming Coal Tax Grants	$	$ 18,667,914	$
Government Royalty Distribution - Cities & Counties		21,377,957	
Government Royalty - Education		2,167,806	
Water Development Projects		54,579,021	
Other Encumbrances or Carryover Budgets	36,474,403	6,225,632	1,250,829
	36,474,403	103,018,330	1,250,829
Appropriations:			
Legislative Royalty Impact Account			
SL 1988 Ch 19 Local Government Borrowing		5,000,000	
SL 1990 Ch 32 DEPAD Revolving Loan Fund		1,500,000	
SL 1990 Ch 75 Enhanced Oil Recovery		650,000	
SL 1990 Ch 85 Tax Automation		2,800,000	
		9,950,000	
Budget Reserve Account			
SL 1987 Ch 25 Interfund Borrowing		10,000,000	
SL 1990 Ch 122 Education		57,458,000	
		67,458,000	
School District Entitlements / Grants			
SL 1989 Ch 260 School Finance Ammendments		5,338,000	
SL 1990 Ch 39 Natrona County School Dist. Repayment		3,000,000	
SL 1990 Ch 122 Mill Levy Supplement		2,700,000	
SL 1990 Ch 122 Fremont County School District		125,000	
		11,163,000	
Permanent Fund			
SL 1988 Ch 75 Pipeline Project			
SL 1988 Ch 89 Interfund Borrowing - Auditor			
SL 1989 Ch 230 Sheridan Area Water Treatment			
SL 1989 Ch 149 Workmen's Compensation Funding			
SL 1990 Ch 57 Capital Construction - Training School			
SL 1990 Ch 105 American Heritage Center			
SL 1990 Ch 105 Wyoming State Penitentiary			
SL 1990 Ch 114 Women's Center - Expansion			
SL 1990 Ch 114 General Appropriations			
SL 1990 Ch 124 Cottage Home Students			
GNMA Account			
SL 1989 Ch 272 General Government Appropriations			
SL 1989 Ch 283 Bear River State Park			
SL 1989 Ch 286 UW Agric Facilities Cap Construction			
Other			
SL 1990 Ch 101 Natural Resource Center			
SL 1990 Ch 114 Underground Storage Tank Removal			
SL 1990 Ch 116 Solid Waste Disposal		200,000	
		200,000	
Water Development Projects			
Unbudgeted Appropriations		102,937,182	
Buy-Backs		110,000	
		103,047,182	
Reserve for Bond Redemption			
Reserve for Long-Term Loans		49,942,506	
Reserve for Workmen's Compensation Deferred Payments			
		49,942,506	
Total Reserves	$ 36,474,403	$ 344,779,018	$ 1,250,829

Types Fund University Fund	Permanent Land Income Fund	Debt Service	Expendable Trust Fund	Intragovernmental Fund	Enterprise Fund	Permanent Mineral Trust/ Land Fund
$	$	$	$	$	$	$
1,346,781	700,515		2,113,911	1,443,885	31,411	
1,346,781	700,515		2,113,911	1,443,885	31,411	
						250,000,000
						35,000,000
						6,750,000
						15,000,000
						1,697,080
						6,000,000
						20,000
						1,565,000
						3,365,918
						80,000
						319,477,998
			22,290			
			515,291			
1,008,177						
1,008,177			537,581			
			500,000			
				150,000		
			500,000	150,000		
		3,411,732				
			7,864,119			
		3,411,732				
$ 2,354,958	$ 700,515	$ 3,411,732	$ 11,015,611	$ 1,593,885	$ 31,411	$ 319,477,998

J. Expenditures

Functional Categories

The state's expenditures have been grouped into thirteen functional categories of government for all governmental and expendable trust funds. A chart depicting these categories appears below. Certain agencies, in funds other than the General Fund, administer accounts that appear in more than one category and such expenditures are segregated by account into the applicable category.

Functional Areas of Government

GENERAL GOVERNMENT
Governor
Secretary of State
State Auditor
*State Treasurer
DAFC
Adjutant General
Aeronautics Commission
Bicentennial Commission
Emergency Management
Governor's Residence
Retirement System
Department of Audit

EDUCATION (Elem - High)
Dept. of Education
Community College Comm.
University of Wyoming
WICHE
WHEN
U.W. Office of Develop.
*Public Lands

LABOR
Manpower Planning
Labor & Statistics
Workers' Compensation
*Employment Security C.

INSTITUTIONS
Bd. of Charities & Refm.
Women's Center
Honor Farm
Children's Home
Girls' School
Boys' School
Pioneer Home
State Hospital
Training School
Veterans' Home
Retirement Center
Penitentiary

REGULATION & LICENSING
*Revenue Department
Radiological Board
Environmental Quality
Industrial Siting
Public Service Comm.
Board of Mines
Pari-Mutuel Commission
Fire Prevention
Insurance Department
Board of Nursing
Oil & Gas Commission
Board of Pharmacy
Barber Examiners Board
Real Estate Commission
Board of Podiatry
Bd. of Chiropractic Ex.
Bd of Cosmetology
Bd. of Dental Examiners
Board of Embalmers
*Employment Security C.
Liquor Commission
Medical Licensing Board
Board of Optometry
Bd. Speech Pathologists
Board of CPA'S
Bd. of Physical Therapy
Bd. of Hearing Aid Spec.
Bd. of Psychologists
Bd. of Nursing Hm. Admin.
Prof. Counselors Lic. Bd.
Bd. of Outfitters
Environmental Quality Co.

JUSTICE
Public Defender
Attorney General
*Highway Department
Probation & Parole
DA - Laramie County
DA - Natrona County
County Attorneys
Office of Admin. Hearings

LIBRARIES AND MUSEUMS
Archives & Historical
Arts Council
State Library

HEALTH & SOCIAL SERVICES
Health & Social Services

NATURAL RESOURCES
Agriculture Department
Water Development Comm.
State Engineer
Geological Survey
Livestock Board
DEPAD
*Public Lands
Travel Commission
Recreation Commission
Hot Springs State Park
Game & Fish Commission

TRANSPORTATION
*Highway Department

LOCAL GOVERNMENT
*Revenue Department
*State Treasurer

JUDICIARY
Supreme Court
Law Library
Judicial Districts (17)

LEGISLATURE
Legislative Service Office

* These agencies have Accounts that appear in more than one Functional Area of Government.

Accumulated Unpaid Vacation and Sick Pay

Executive Branch

It is the state's policy to record the cost of sick leave and annual leave when paid. Accordingly, such amounts are not accrued in governmental or proprietary funds. This payment is made when an employee terminates employment with the state and the unused sick leave and annual leave is allowed to be cashed in. The amount paid for sick leave is guided by the fact that only one-half (1/2) of the unused amount is allowed to be cashed in, up to a maximum of 480 hours. The estimated accumulated amount of sick leave and annual leave for the period ending June 30, 1990, totaled $21.8 million. This amount includes the state's share of employer-paid benefits.

Highway Department

According to the Highway Department's June 30, 1990, financial statement, the accrued sick leave and annual leave liability was -- current liability portion -- $.8 million, long-term liability portion -- $9.0 million.

Other

It should be disclosed that included in the above amount for the Executive Branch, is that portion attributable to the Judicial Branch, under the auspices of the Supreme Court, and the Legislative Branch. Not included is the University of Wyoming, if any, and the District Courts, if any.

Early Retirement Plan

Wyoming Session Laws Chapter 186 and Chapter 71 provided for an early retirement incentive program that was available to several hundred eligible state employees during 1987 and 1988. Those employees with at least fifteen years of service and a minimum age of 55 were able to retire until September 30, 1988, with special benefits determined by employee age. Qualifying employees less than 61 years of age at retirement draw 20 percent of their regular salary in monthly payments to age 62 and a $215 monthly medical insurance contribution to age 65. Those age 61 and older receive a lump sum payment of three months regular salary and the $215 monthly medical insurance contribution to age 65. Payments to early retirees are funded from the fund and account from which the electing employee's salary has been paid prior to the election.

The gross liability of the early retirement plan for those employees electing this plan by June 30, 1990, is as follows:

	Highway Dept.	All Other State Agencies
Medical Payments	$ .05 million	$1.3 million
Salary and FICA	.55 million	1.4 million
TOTAL	$ .6 million	$2.7 million

K. Self Insurance Programs

The State of Wyoming Department of Administration and Fiscal Control administers two insurance programs, the state self insurance

program established by Wyoming Statute 1-41-103, and the local government self insurance program established by Wyoming Statute 1-42-103. The state program is part of the special revenue (earmarked) fund and the local program is accounted for as an expendable trust fund. The state program is funded by general fund appropriations, while the local program collects a premium from each participant. Both programs provide coverage for claims which arise under the Governmental Claims Act and 42 USC 1983 actions. The limits of coverage for tort claims are $250,000 per individual and $500,000 for any occurrence; there is no limit of liability under civil rights or federal actions. There are no reinsurance provisions.

During FY90, claims of $493,997 and $178,342 were paid from the state self insurance and local self insurance, respectively. As of June 30, 1990, the estimated claims outstanding for these programs, as determined by counsel hired through DAFC, are $1,106,489 and $708,659. An actuary is not used.

L. Reorganization

Chapter 138, Session Laws 1989, established procedures and processes for reorganizing the executive branch of state government. The purpose according to this act:

> ...is to establish a framework whereby the executive branch of state government can be reorganized into a limited number of departments to ensure state resources are effectively and efficiently applied to implement program and policy established in accordance with law thereby serving the citizens of Wyoming.

According to the Wyoming Government Reorganization Act of 1989, the executive branch was to be reorganized into not more than twelve (12) principal departments, the office of the five (5) elected officials and the office of Attorney General. All departments were to be operational by July 1, 1992.

The Department of Audit commenced operation on July 1, 1989 and the Departments of Commerce and Employment on July 1, 1990. The June 30, 1989 financial statements did not require reinstatement as only one new department (Audit) was functional during fiscal year 1990 and no material differences were noted for comparative purposes.

During the 1990 Legislative Session, legislation was enacted which created the Departments of Transportation, Administration, Revenue, Health Services and Family Services. The enabling legislation for the departments provided that their reorganization be implemented no later than July 1, 1991.

Note 2 Long Term Debt

The recap of the State of Wyoming's outstanding bonds is presented on the following page. These bonds, which are special obligation bonds, do not appear on the Combined Statement of Assets, Liabilities and Fund Equity Arising From Cash Transactions.

Over 10,000 spectators enjoyed the hour long Statehood Day Reenactment Ceremony held July 10, 1990 on the steps of the Wyoming Capitol.

STATE OF WYOMING
STATEMENT OF OUTSTANDING BONDS
JUNE 30, 1990

SPECIAL OBLIGATION BONDS	DATE OF ISSUE	MATURITY SERIALLY	RATE OF INTEREST	AMOUNT AUTHORIZED
University of Wyoming Facilities Revenue Bonds, Series B 1984	7/15/1984	6/1/1985 6/1/1992	7.00% to 9.20%	$ 11,500,000
University of Wyoming Facilities Refunding Revenue Bonds, Series 1986	7/15/1986	6/1/1992 6/1/2003	6.125% to 7.700%	21,368,327
Capital Appreciation Bonds Discount				
Current Interest Bonds				
University of Wyoming Facilities Revenue Bonds, Series 1987	11/1/1987	6/1/1990 6/1/2002	6.10% to 8.00%	7,600,000
University Subtotal - Nonrefunded Bond Series				40,468,327
University of Wyoming Facilities Refunding Revenue Bonds, Series 1/15/74	1/15/1974	6/1/1974 6/1/2000	5.40%	35,260,000
University of Wyoming Facilities Improvement Revenue Bonds, Series 6/1/75A	6/1/1975	12/1/1976 12/1/1995	6.00% to 8.00%	3,230,000
University of Wyoming Facilities Refunding Revenue Bonds, Series A 1984	5/15/1984	6/1/1992 6/1/1997	9.00% to 10.00%	21,130,000
University Subtotal - Refunded Bond Series				59,620,000
UNIVERSITY TOTALS				$100,088,327
Wyoming Capital Facilities Bonds, Series A[2] [3]	8/1/1977	1/1/1978	N.I.C. 4.925%	$100,000,000
State of Wyoming Farm Loan Board Capital Facilities Revenue Bonds, Series 1989	10/1/1989	11/1/2009 11/1/2019	7.35% to 7.45%	20,000,000
State of Wyoming Farm Loan Board Capital Facilities Revenue Bonds, Series 1990	6/1/1990	11/1/2010	7.25% to 7.375%	20,000,000
State Totals Nonrefunded Bond Series				160,000,000
Total All Nonrefunded Bond Series				200,468,327
Total All Refunded Bond Series				59,620,000
Total All Bonded Debt				$260,088,327

[1]Amortization of Discount
[2]Chapter 159,S.L.,1979,39-6-306(b) (i) and (ii), (c) and (d) repealed.
[3]Funded with Escrow Account, Chapter 48, S.L. 1978.

AMOUNT ISSUED	AMOUNT PAID	AMOUNT OUTSTANDING	*AUTHORITY **SECURED BY LIEN ON
$ 11,500,000	$ 7,700,000	$ 3,800,000	*Section 17, Article 7, State Constitution, and Articles 1,2,3 and 4 Ch. 17, Title 21, Wyoming Statutes Annotated 1977 (Republished Edition). *Section 21-17-402 et seq. Wyoming Statutes Annotated 1977 (Republished Edition) (the "Bond Act") and the Constitution and laws of the State of Wyoming (the "State").
22,360,000			
(11,341,673)			
11,018,327	(3,424,543)[1]	14,442,870	
10,350,000		10,350,000	**The above bonds are secured by: Dormitories, apartments & other housing facilities; cafeterias, dining halls & other food service facilities; Student Union, other student activities facilities; Stores; Sales & Service Fund; University Permanent Land Fund; Government Royalty Fund.
7,600,000	380,000	7,220,000	*Section 17, Article 7, State Constitution, and Articles 1,2,3 and 4 Ch. 17, Title 21, Wyoming Statutes 1977, and Sections 21-14-402 through 21-14-450 Wyoming Statutes 1977, as amended.
40,468,327	4,655,457	35,812,870	
35,260,000	18,470,000	16,790,000	*Ch. 206, S.L. 1967
3,230,000	1,790,000	1,440,000	*Ch. 182, S.L. 1975
21,130,000		21,130,000	*Sections 21-17-437 Wyoming Statutes Annotated, 1977 **The above Bonds were refunded in January 1974, June 1984, and August 1986, and are now secured by Government Securities held in escrow.
59,620,000	20,260,000	39,360,000	
$100,088,327	$24,915,457	$ 75,172,870	
			*Ch. 155, Sec. 1(d), S.L. 1977
$ 27,645,000	$24,910,000	$ 2,735,000	**Rental Income and Excise Tax Revenue.
14,735,000		14,735,000	*Wyoming State Statute 9-4-605. Wyoming Statute Annotated, 1977. **Wyoming State Statute 9-4-601 (a)(ii); Act of Congress 2/25/1920 (41 Stat. 437, 450; 30 U.S.C. Sections 181, 191) as ammended.
12,345,000		12,345,000	*Wyoming State Statute 9-4-605. Wyoming Statute Annotated, 1977. **Wyoming State Statute 9-4-601 (a)(ii); Act of Congress 2/25/1920 (41 Stat. 437, 450; 30 U.S.C. Sections 181, 191) as ammended.
54,725,000	24,910,000	29,815,000	
95,193,327	29,565,457	65,627,870	
59,620,000	20,260,000	39,360,000	
$154,813,327	$49,825,457	$104,987,870	

Note 3 Lease Commitments

Operating Leases

The state has entered into various operating leases for land, buildings and equipment. All leases contain termination clauses which provide for cancellation after 90 days written notice to lessors. Each lease is for a fiscal year unless otherwise negotiated during the fiscal year. The lease would then run until fiscal year end.

Also, each lease contains a fiscal funding clause indicating that continuation of the lease is subject to funding by the legislature.

According to representatives of the Department of Administration and Fiscal Control-Leasing, real property rental expenses for the fiscal year ended June 30, 1990, totaled $2,043,212.

Capital Leases

The state has outstanding one capital lease. This lease pertains to the building located at 700 West 21st Street, is payable in annual installments of $36,151, and has three payments remaining totaling $108,456.

Lease/Purchase

The Department of Administration and Fiscal Control-Division of Data Services has obtained several pieces of equipment through the lease/purchase arrangement. As of June 30, 1990, outstanding lease/purchase obligations totaled $2,266,553.

Note 4 Pensions

Plans

There are four pension plans being administered by the State Retirement Board, and all are defined benefit-contributory plans. The four plans which comprise the Retirement System include:

-- Wyoming Retirement Plan;

-- Wyoming State Highway Patrol and Game and Fish Warden Retirement Plan;

-- Volunteer Firemen's Pension Plan; and

-- Paid Firemen's Pension Plan.

Information presented on the individual plans has been compiled from the State Retirement Board's annual reports, the respective Wyoming retirement statutes and the actuarial reports of valuation.

Wyoming Retirement Plan

The Wyoming Retirement Plan covers substantially all employees of the state and of the public school system of Wyoming who are not covered under any other state or local retirement plan. The plan also covers employees of those political subdivisions which have elected to participate in the plan.

Employees of colleges and universities may participate in either the Wyoming Retirement Plan or the Teacher's Insurance Annuity

Association/College Retirement Equity Fund. (Dual coverage is not permitted.)

The plan requires 11.25 percent of the participant's salary to be contributed to the plan, paid in a contribution ratio determined by the employer. Eligibility for benefits is the attainment of age 50, with at least 4 years of service, or any age with at least 25 years of service. Benefits are actuarialy reduced for retirement prior to age 60.

Employees with more than 4 years of service and who terminate prior to normal retirement may either withdraw their contributions and earned interest, or elect to allow the contributions to remain in the plan and be eligible for retirement benefits at age 50.

It should be noted that employees terminating with less than four years service must withdraw their contributions and earned interest.

Wyoming State Highway Patrol and Game and Fish Warden Retirement Plan

This retirement plan covers sworn officers of the Wyoming State Highway Patrol and law enforcement officers employed by the Game and Fish Department who have not elected coverage under the Wyoming Retirement Plan.

This plan requires participants to contribute 11.02 percent of their salary to the plan and the state is required to contribute 11.33 percent of each participant's salary.

Volunteer Fireman's Pension Plan

This plan covers volunteer firemen who elect to participate in the plan.

Participants in this plan contribute a fixed monthly amount which may or may not be paid by the political subdivision. The state contributes 40 percent of the gross fire insurance premium tax into the fund.

Paid Fireman's Pension Plan

The Paid Firemen's Pension Reform Act of 1981 transferred administration of this program to the State Retirement Board. The Act also provides that specific appropriations be made to accomplish two goals:

-- Amortize a $43,725,300 unfunded liability over a 20-year period; and

-- Provide state participation in the normal costs of Paid Firemen's pension benefits.

The current amortization payment is $2,090,000 per fiscal year.

Judicial Retirement Plan

W.S. 5-1-106 sets forth the retirement provisions for judges of the Supreme Court and District Courts. Eligibility is based upon

attained age and years of service as a district judge or supreme court judge.

W.S. 5-1-106(b) provides that retired judges shall receive as a maximum a lifetime annual pension of fifty (50) percent of the salary currently authorized by law for judges of the court from which they retired.

W.S. 5-1-106(g) allows a retired judge to select additional forms of retirement benefits, which shall be the actuarial equivalent of the allowance to which the retired judge would otherwise be entitled to.

The state funds the retirement benefits of the Supreme Court and District Courts from General Fund appropriations on a pay-as-you-go basis.

County Court judges are covered under the Wyoming Retirement Plan.

Actuarial Assumptions and Cost Methods for Funding Benefits for the Wyoming Retirement Plan

Information presented is as of January 1, 1990, (date of most recent actuarial valuation). The actuarial valuation was made in accordance with generally accepted actuarial principles.

The purpose of the actuarial valuation is to determine the contribution sufficient to meet the long-term obligations to the participants covered by the system in accordance with the benefit provisions of the Wyoming Retirement Act.

Investment Yield

The actuarial calculations are based upon the assumption that the effective yield on the assets of the Wyoming Retirement Plan will be 8.00 percent per year.

Salary Increases and Inflation

The long-term salary increase assumption used in the actuarial valuations is 6.00 percent per year. This assumes the underlying salary increase attributable to merit, promotion and longevity is 1 percent (which according to the actuary has proven reasonable for large groups of public employees) and that the portion attributable to future "standard of living" salary increases at 1/2 percent. This, then, allows for an inflation rate of 4.50 percent (6.00 percent less 1.00 percent less 0.50 percent), which allows for a long-term "real" rate of return of 3.50 percent. The actuaries, too, believe this is a realistic measure of the expected long-term return of a diversified investment portfolio.

Covered Payroll

As of December 31, 1989, the covered payroll totalled $712,693,000.00. This resulted in an employee cost of $39,697,000.00 based on a contribution rate of 5.57 percent; and an employer cost of $37,965,000.00 based on a contribution ratio of 5.33 percent. The plan of benefits has been changed since the January 1, 1989 actuarial study. The investment yield has been

raised to 8.00 percent. On the same basis as last year, the contribution requirement would have been 5.22 percent of payroll. As of January 1, 1989, the cost was 5.45 percent. Hence net favorable experience in 1989 reduced the contribution rate by .23 percent.

The primary source of gain was investment income above the 7.50 percent assumption. The investment gain $42,133,000.00 on the actuarial basis reduced the amortization payment by .27 percent of payroll.

Actuarial Cost Method for Funding Benefits

The entry age normal cost method is utilized for funding benefits. This method yields a cost which will remain relatively level as a percentage of the participating payroll.

Under the entry age normal method, the total contribution requirement has three components: an annual normal cost, an allowance for expenses, and a payment with respect to the unfunded actuarial accrued liability (UAAL).

Unfunded Accrued Liability - Wyoming Retirement Plan

The normal cost payments are not sufficient to finance the benefits program because credit is given for periods of prior service during which the normal cost contributions were not paid. Additional actuarial liability was also created by changes in the benefits, actuarial assumptions, funding methods, and by experience, which differs from that projected by the actuarial assumptions.

The cost of the unfunded liability is born by the employer and comprises 1.26 percent of the employer's contribution rate. This cost is being amortized over 40 years. As of January 1, 1990, the unfunded liability totaled $195,785,000, and 34 years remained to be amortized.

Funding Status - Wyoming Retirement System

In November 1986, the Governmental Accounting Standards Board (GASB) published Statement No. 5 requiring certain disclosures on pension plans, for years beginning in 1987. Its requirements include computation of the pension benefit obligation, or PBO.

The present value of benefits is shown in the following table:

Participant Category	Present Value of Benefits for: GASB No. 5
Retirees and beneficiaries and inactive vested participants	$ 549,013,000
Current Employees:	
Employee contributions with interest	333,555,000
Employer financed vested	395,505,000
Employer financed nonvested	8,623,000
TOTAL	$ 1,286,696,000

The ratio of assets to this present value of benefits is one measure of funding status. As of January 1, 1990, the actuarial asset value of $1,286,450,000 represented 99.98 percent of the total present value of projected benefits. This ratio would be higher if the market value of assets ($1,316,404,000) was used instead of the actuarial value.

Valuation of Assets - Wyoming Retirement System

As of December 31, 1989, the net assets totaled $1,376,403,638 at market value, compared to $1,153,985,431 a year earlier. However, for actuarial valuation purposes, assets are taken at a different value.

Effective January 1, 1986, the State Retirement Board approved a valuation basis that adjusts to market value gradually:

"Asset values are, each year, written up or down toward their market value by adding in 20 percent of the difference between the year-end market value and the actuarial value as of the end of the previous year. That starting figure is adjusted for the new money that becomes available for investment during the year (contributions plus investment income less disbursements). The resulting actuarial value, in any event, is not to be less than 80 percent, nor more than 120 percent of current market value."

As a result of applying the above valuation process to the asset holdings, the actuarial asset value is $1,286,450,000, compared to the same valuation basis of $1,141,592,000 a year ago, or a 12.7 percent increase.

This actuarial valuation method was chosen so as to "smooth" out market fluctuations. This procedure treats realized and unrealized capital gains or losses equally. In other words, the sale of a security-either at a gain or loss-has no effect on the value of assets for actuarial purposes. If the market value has gone up, the increase is gradually reflected in the value of the fund's assets; it does not have to be sold for the appreciation to be "realized."

Actuarial Assumptions and Cost Method to Fund Benefits of the Wyoming-Paid Firemen's Retirement Fund

There are two plans within this system. "Plan A" applies to members hired prior to July 1, 1981, and receive benefits defined by W.S. 15-5-201 through 15-5-210. "Plan B" applies to members hired on or after July 1, 1981. Earlier hires may elect the "Plan B" coverage. Benefits are as set forth in W.S. 15-5-401 through 15-5-422.

The actuarial valuation is determined every other year. The latest date of valuation is January 1, 1990. The purpose of the actuarial valuation is to determine the contribution sufficient to meet the long-term obligations to the participants covered by the fund in accordance with the benefit provisions of the Wyoming Paid Firemen's Retirement Fund.

Investment Yield

The actuarial calculations are based on the assumption that the

effective yield on the assets of the fund will be 7.50 percent per year.

Salary Increases and Inflation

Because the retirement benefits provided by the fund are based on the maximum salary of a fireman first class (Plan A), or the highest three-year average salary (Plan B), increases in salary have a major effect on contribution requirements.

The long-term individual salary increase assumption used in the valuation is 6.00 percent. This allows provisions for 1 percent to merit, promotion and longevity, and .50 percent to "standard of living" adjustments and a 4.50 percent inflation factor.

The 4.50 percent inflation allows for a "real" growth rate of 3.00 percent, which the actuaries believe is a realistic measure of the expected long-term return of a diversified investment portfolio.

Please note that Plan A benefits are based on the maximum salary of a fireman first class. This base salary will be unaffected by individual merit, promotion, and longevity, thus, a long-term increase of 5.00 percent rather than 6.00 percent has been used.

Funding Method

For purposes of determining pension costs, the actuarial cost method, known as the entry age normal cost method has been used. This method is used in situations where a cost is desired, which will remain relatively level as a percentage of the participating payroll.

Under this method, the total contribution requirement has three components: an annual normal cost, an operating expense component, and a payment with respect to the unfunded actuarial accrued liability.

Actuarial Valuation of Plan A and B, Separately

The scheduled funding for Plan A comes from four sources as follows:

-- the employer and the state are scheduled to contribute a total of 43.5 percent of the maximum salary of a fireman first class (MSFFC) for each active participating fireman. Of this total, the state is scheduled to contribute 22.5 percent of each fireman's salary with the employer contributing the balance;

-- member contributions equal 8 percent of actual salary, up to the MSFFC;

-- the state is scheduled to contribute $2,090,000 per year over a 20-year period. As of the valuation date, December 31, 1989, 11 payments remained to be paid; and

-- Plan A receives an allocation of 50 percent of fire insurance premium taxes, which is projected at $420,000 for 1990.

Unfunded Liability

The plan has, as of December 31, 1989, (date of latest valuation) an unfunded liability of $11,782,200. Contributions now exceed the actuarial requirements for normal costs, expenses, and amortization of the unfunded actuarial accrued liability. The improvement in the plan (elimination of deficiency) is attributable to investment gains, lower salary increases than assumed, and lower increases to retirees than anticipated. The unfunded accrued actuarial liability will be fully amortized in approximately four years if future experience matches plan assumptions.

Plan B

As of the valuation date December 31, 1987, the plan assets exceeded the actuarial accrued liability so no unfunded actuarial accrued liability exists.

Valuation of Plan A & B Combined

The total unfunded accrued liability of the two plans combined is $9,909,300, as of the latest valuation date (December 31, 1989).

Funding Status

The chart below shows the present value of accrued benefits as of December 31, 1989. These amounts have been calculated in accordance with provisions of Governmental Accounting Standards Board Statement No. 5.

Participant Category	Present Value of Benefits for Plan A & B GASB No. 5
Retirees and beneficiaries and inactive vested participants	$33,835,700
Current Employees:	
Employee contributions with interest	4,673,500
Employer financed vested	24,980,100
Employer financed nonvested	3,629,600
TOTAL	$67,118,900

The actuarial asset value as of January 1, 1990, ($61,962,800) represented approximately 92.32 percent of the present value of accrued benefits under GASB.

Actuarial Assumptions and Cost Method to Fund Benefits of the Wyoming State Highway Patrol and Game and Fish Warden Retirement Plan

Information presented is as of January 1, 1989, (date of most recent actuarial valuation). This valuation was made in accordance with generally accepted actuarial principles.

The purpose of the valuation according to the actuary's report was to determine the contribution sufficient to meet the long-term obligations to the participants covered by the system in accordance with the benefit provisions of the Wyoming State Highway Patrol and Game and Fish Warden Retirement Act (W.S. 31-3-101 to 31-3-121).

Cost Method

The actuarial cost procedure, known as the entry age normal cost method, has been used for funding all benefits. Under this method, the contribution requirement has three components: normal annual cost, allowance for expenses, and a payment with respect to the unfunded actuarial accrued liability (UAAL).

The normal cost is that percentage of pay required over each employee's period of covered employment to fund the total expected benefits.

The normal cost is not sufficient to finance the benefit program because credit has been given for periods of prior service during which the normal cost contributions were not paid. Additional actuarial liability has resulted from changes in benefits, actuarial assumptions, funding methods and experience which differed from projections.

The unfunded actuarial accrued liability as of January 1, 1989, totaled $8,409,600. This liability is currently being amortized over a period of 29 years, as of the valuation date.

Contribution Rate

The total employee and employer cost is 15.66 percent as a cost of salaries. The employee share is 11.02 percent. The employer share is 4.64 percent. Currently, one-third of the employee contribution rate of 11.02 percent is paid (subsidized) by the employer.

Funding Status

According to the actuary's report, there are various ways to measure the progress of funding a retirement system. One measure is the level of the actuarial accrued liability in relation to assets; another measure is the present value of projected benefits.

The Governmental Accounting Standards Board (GASB) requires that disclosure of the pension benefit obligation (PBO) be made per GASB Statement No. 5. The PBO includes projections of salary increases, but prorates all potential future occurrences for service as of the determination date. The PBO is shown below:

Participant Category	GASB Statement No. 5 - PBO
Retirees and beneficiaries and inactive vested participants	$ 10,523,700
Current Employees:	
Employee contributions with interest	7,755,000
Employer financed vested	7,986,100
Employer financed nonvested	0
TOTAL	$ 26,264,800

The ratio of assets to present value is one measure of funding status. As of January 1, 1989, the actuarial asset value of $18,934,600 represented 72.09 percent of the total present value of projected benefits. This corresponding percentage for January 1,

1987, was 64.56 percent. The ratio would be slightly higher if the market value of assets ($18,827,300) were used instead of the actuarial value. This measure of funding status is useful only when it is followed over time to see periodic changes. The ratio declines when benefits are increased.

Assets

According to the actuary's report, the net assets of this system had a market value of $18,827,329 as of December 31, 1988, compared to $16,007,377 two years earlier. This represents an increase of 17.6 percent. However, assets for actuarial purposes are valued somewhat differently.

Effective January 1, 1986, the Retirement Board approved the following valuation basis:

> "Appreciation and depreciation, whether realized or unrealized, is spread over five years beginning with the year of occurrence. This procedure results in recognition of all changes in market value after five years."

Applying this process to this plan's assets yields assets of $18,934,614 or 26.5 percent greater than the value on January 1, 1987 of $14,969,209.

The amount of write-up or write-down, which reflects changing market values, is considered part of the investment income for the year. This procedure treats realized and unrealized capital gains or losses equally.

Investment Yield

Actuarial calculations are based on an effective yield of 7.50 percent. With an allowance for inflation of 4.50 percent, the real rate of return is projected to be 3.00 percent, which according to the actuary's report, is a realistic measure of the expected long-term return of a diversified investment portfolio.

Salary adjustments and cost-of-living adjustments over time are projected at 1 percent and 1/2 percent respectively. The actuary's report also believes these estimates to be reasonable for large groups of public employees.

Actuarial Assumptions and Cost Methods for Funding Benefits for the Wyoming Volunteer Firemen's Pension Plan

Information presented is as of January 1, 1989. The actuarial valuation was made in accordance with generally accepted actuarial principles.

Actuarial assumptions include:

-- Entry age normal cost method to calculate actuarial values; and

-- Investment yield of 7.50 percent allowing for 4.50 percent inflation and a long-term "real" investment return of 3

percent.

Contributions are from members who may either contribute $5 or $10 per month, and from the state which contributes 40 percent of fire insurance premium taxes on Wyoming business.

Unfunded Actuarial Accrued Liability

This plan currently has assets which exceed the actuarial accrued liability. There is no unfunded actuarial accrued liability. This excess $1,339,500 is being amortized over a period of 12 years as of January 1, 1989.

Funding Status

There are various ways to measure the progress of funding a retirement system. One measure is the level of the actuarial accrued liability in relation to assets. Another measure is the present value of projected benefits. This calculation is presented here. It was computed in accordance with Government Accounting Standards Board (GASB) Statement No. 5.

The primary emphasis of GASB No. 5 is the computation of the pension benefit obligation, or PBO. The PBO for this plan is the same as the present value of accrued benefits given in prior valuation. The PBO is as follows:

Participant Category	Pension Benefit Obligation
Retirees, beneficiaries, and inactive vested participants	$1,851,000
Current Employees:	
Employee contributions with interest	1,000,100
Employer financial vested	80,700
Employer financial nonvested	3,512,700
TOTAL	$6,444,500

The ratio of assets to PBO is one measure of funding status. As of January 1, 1989, the actuarial asset value of $9,455,000 represented 147 percent of the total present value of projected benefits. This ratio would be lower if the market value of assets ($8,856,300) were used instead of the actuarial value.

This measure of funding status is useful only when it is followed over time to see periodic changes.

Valuation of Assets

As of December 31, 1988, net assets totaled $8,856,258, at market value, compared to $7,412,623 two years earlier - a 19.5 percent increase.

However, assets are taken at a somewhat different value for the actuarial valuation. This is because of the Retirement Board's action relative to asset valuation that adjusts to market

gradually. The policy states:

> Appreciation and depreciation, whether realized or unrealized, is spread over five years beginning with the year of occurrence. This procedure results in recognition of all changes in market value after five years.

As a result of this policy, there remains $598,755 of depreciation not yet recognized which will be rolled into the assets and investment income over the next few years. The actuarial asset valuation then produces an asset value totaling $9,455,013 as of January 1, 1989.

Deferred Compensation Plan

The state offers its employees a deferred compensation plan, created in accordance with Section 457 of the Internal Revenue Code (26USC 457).

The plan, available to all employees, provides that an employee may defer up to the maximum of $7,500.00, or twenty-five (25) percent of gross compensation. All costs of administering and funding these programs are the responsibility of plan participants.

All amounts of employee compensation deferred under this plan, and all income attributable to such amounts are, until made available to the employee or other beneficiary, solely the property of the state, subject only to claims of the state's general creditors. The state believes it is unlikely, however, that it will use these assets to satisfy such claims in the future. Accordingly, they have not been presented in the accompanying financial statements.

The plan had assets attributable to state participant deferrals and earnings on those deferrals totaling $56.8 million, as of June 30, 1990.

Note 5 **Contingent Liabilities**

The state, its officers and employees are defendants in various significant lawsuits. Legal counsel for the state, as well as its various authorities and agencies, have reviewed the amount of probable loss, if any, to the state in these matters.

Accordingly, no provision has been made in the accompanying financial statements for losses which may arise from the settlement or adjudication of the aforementioned matters, either individually or in the aggregate.

Further, the state is involved in the settlement of insurance premium taxes and severance taxes paid in protest. An unfavorable settlement of these cases could result in the state having to refund those monies paid in protest. This totals, as of June 30, 1990, $12.0 million in premium taxes, and $18.5 million in old mineral severance tax protest payments.

A tentative settlement regarding the insurance premium tax protest payments has been reached. According to the Attorney General's

opinion, the settlement hinges on the 1991 Wyoming Legislature's passing enabling legislation that will comport Wyoming's insurance premium tax statute to the United States Constitution of equal protection. Should this effort be successful, the $12.0 million now held under protest could be transferred to those respective funds that would have received the revenue had there been no protest.

The protested severance tax account now totals $18.5 million. The Attorney General's Office has ruled the State is entitled to the interest on those funds and accordingly the State has funded certain projects with the interest income portion of this account. The principal continues to be carried as a contingent liability, until the final status of the protested funds is determined.

Other - the state has custodial responsibility of the U.S. Department of Agriculture food stamp coupons, for which the state is liable in the event of loss. The inventory on hand as of June 30, 1990, approximates $7.3 million.

Federal Grants

The State receives federal grants which are subject to review and audit by the grantor agencies. Although these audits could result in expenditure disallowances. Under the terms of the grants, it is believed that required reimbursements would not have a material effect on the financial statements.

COMBINING FINANCIAL STATEMENTS/SCHEDULES

GOVERNMENTAL AND EXPENDABLE TRUST FUNDS

Funds included:

General Fund - To account for all governmental financial resources except those required to be accounted for in another fund.

Special Revenue Fund - To account for the proceeds of specific revenue sources restricted to expenditures for specific purposes. Includes the Earmarked, Highway, Game and Fish, University, and the Permanent Land Income Fund.

Debt Service Fund - To account for resources accumulated for payment of principal and interest on long-term obligations.

Expendable Trust Fund - To account for assets held by the state in a trustee capacity, where the assets and earnings may be expended. Includes the operations of Workmen's Compensation, Employee Health and Life Insurance, various Environmental Quality federal programs, Revenue and Taxation tax distribution accounts and various and sundry accounts established for segregating state funds.

Information contained:

Combining Financial Statements
- Statement of Revenue Collected and Expenditures Paid
  - All Special Revenue Funds
  - Earmarked Fund only
  - Expendable Trust Fund

Supplementary Schedules
- Statement of Expenditures and Encumbrances Compared with Authorizations
  - General Fund
  - Earmarked Fund
  - Permanent Land Income Fund
- Statement of Receipts and Disbursements (by account)
- General Fund Appropriation Control
- Wyoming Water Development - Balance Sheet
- Wyoming Water Development - Statement of Appropriations and Expenditures

STATE OF WYOMING

COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID ALL SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 1990

	Earmarked Fund	Highway Fund	Game & Fish Fund
Revenue Collected:			
Property Taxes	$ 75,158,184	$	$
Gas Taxes	110,281	19,364,551	
Special Fuel License Taxes		11,061,943	
Sales, Use & Excise Tax	1,629,521	118,492	
Severance Taxes - Coal	41,571,146	16,682,603	
- Trona	6,081,679	1,563,860	
- Uranium	291,618	63,378	
- Stripper Oil	1,373,723	1,098,978	
- Oil	13,078,138	7,532,925	
- Gas	7,462,887	5,955,765	
Other Taxes	1,229,180	10,257,810	
Hunting & Fishing Licenses			13,683,086
Wild Life Conservation Stamp			994,941
Other Licenses, Permits & Regulatory	984,296	14,777,111	104,509
Fines, Forfeitures and Penalties	2,671	208,431	1,945
Income From Land	646,133	1,599	8,226
Federal Mineral Royalty	87,369,386	51,857,026	
Pooled Fund Interest	4,864,098	7,873,676	4,425,046
Other Investment Income	1,056,908		2,070
Student Fees			
Athletic Income			
Agriculture Sales			
Other Charges for Sales & Services	1,976,902	4,963,529	1,114,470
Local Governments / School Recapture	14,237,030		
Private Sources		2,871,097	13,516
Loan Repayments	901,415		
Inter-Agency	(1,436)	953,468	
Inter-Agency GNMA	500,000		
Refunds and Stale Dates - Prior Year	2,689	4,162	104,479
Federal Receipts	12,659,614	89,036,854	5,591,197
Non-Revenue Receipts	2,731,101	980,482	5,402
Total Revenue Collected	275,917,164	247,227,740	26,048,887
Expenditures Paid:			
General Government	652,162		
Higher Education	1,565,199		
Elementary & Secondary Education	217,381,322		
Regulation & Licensing	4,376,890		
Labor	16,437,929		
Natural Resources - Water Development	37,550,264		
- Game & Fish			24,220,963
- Economic Development	2,744,314		
- Other			
Libraries & Museums	16,671		
Health & Social Services	26,863		
Highway Department		260,143,300	
Local Government	16,811,295		
Justice	220,558		
Total Expenditures Paid	297,783,467	260,143,300	24,220,963
Excess (Deficit) of Revenue Collected Over Expend. Paid Before Other Financing Sources (Uses)	(21,866,303)	(12,915,560)	1,827,924
Other Financing Sources (Uses):			
Proceeds From Bond Issue (Net)	14,487,427		
Operating Transfers In (Out):			
To General Fund	(70,084,742)	(8,621,878)	(250,660)
From General Fund	43,445,360	8,915,250	
To Earmarked Fund		(36,267)	
From Earmarked Fund		13,370	21,010
To University Fund	(8,249)		
From Permanent Land Income Fund			
To Federal Fund	(570,093)		
To Expendable Trust Fund	(14,088,505)	(225,000)	(2,507)
From Expendable Trust Fund	1,653,200	50,800	
To Highway Fund	(11,136,892)		(237,636)
From Highway Fund	36,267		
To Agency Fund	(355,000)		(13,433)
To Game & Fish Fund	(21,010)		
From Game & Fish Fund		237,636	
Total Financing Sources (Uses)	(36,642,237)	333,911	(483,226)
Excess (Deficit) of Revenues Collected Over Expenditures Paid	$ (58,508,540)	$ (12,581,649)	$ 1,344,698

University Fund	Permanent Land Income Fund: Higher Education	Elem. & Sec. Education	Institutions	Intra-Fund Eliminations	Total: June 30, 1990	June 30, 1989
$	$	$	$	$	$75,158,184	$ 79,633,127
					19,474,832	17,858,468
					11,061,943	9,752,435
					1,748,013	1,741,671
				(9,469,728)	48,784,021	49,514,967
				(1,563,860)	6,081,679	3,493,751
				(63,378)	291,618	1,051,290
					2,472,701	2,341,121
					20,611,063	18,331,228
					13,418,652	13,949,090
					11,486,990	17,689,401
					13,683,086	13,064,659
					994,941	984,858
					15,865,916	18,556,672
					213,047	257,952
	140,628	7,114,241	347,678		8,258,505	7,716,270
11,383,250					150,609,662	158,667,889
1,181,432	1,475,703	4,677,631	2,988,619	(26,556)	27,459,649	53,277,382
	581,697	51,544,341	4,124		53,189,140	49,317,212
12,766,119					12,766,119	10,539,984
1,782,573					1,782,573	1,465,435
198,094					198,094	
					8,054,901	9,839,435
					14,237,030	17,439,067
					2,884,613	
					901,415	495,170
					952,032	434,936
1,008,178					1,508,178	17,398,873
		181			111,511	153,473
					107,287,665	91,225,259
					3,716,985	5,658,380
28,319,646	2,198,028	63,336,394	3,340,421	(11,123,522)	635,264,758	671,849,455
					652,162	929,758
4,196,717					5,761,916	5,423,752
		72,036,965			289,418,287	272,237,416
					4,376,890	4,439,471
					16,437,929	16,864,471
					37,550,264	50,448,936
					24,220,963	23,554,634
					2,744,314	6,180,736
						2,093
					16,671	8,543
					26,863	196,218
					260,143,300	235,165,817
					16,811,295	24,779,305
					220,558	
4,196,717		72,036,965			658,381,412	640,231,150
24,122,929	2,198,028	(8,700,571)	3,340,421	(11,123,522)	(23,116,654)	31,618,305
					14,487,427	
(29,441,048)	(1,587,058)		(3,761,243)		(113,746,629)	(103,233,930)
					52,360,610	35,203,443
					(36,267)	(58,706)
8,249					42,629	65,604
					(8,249)	(239,135)
						220,314
					(570,093)	
					(14,316,012)	(17,693,177)
					1,704,000	153,303
				11,123,522	(251,006)	(45,633)
					36,267	58,706
					(368,433)	(83,348)
					(21,010)	(1,151)
					237,636	
(29,432,799)	(1,587,058)		(3,761,243)	11,123,522	(60,449,130)	(85,653,710)
$ (5,309,870)	$ 610,970	$ (8,700,571)	$ (420,822)	$	$ (83,565,784)	$ (54,035,405)

STATE OF WYOMING

COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID

SPECIAL REVENUE FUND TYPE - EARMARKED FUND

FOR THE YEAR ENDED JUNE 30, 1990

	Higher Education	Elementary & Secondary Education	Boards	Regulatory	Local Government
Revenue Collected:					
Property Taxes - General	$	$ 69,780,699	$	$	$
Other Property Taxes		4,573,233		804,252	
Sales, Use and Excise Taxes				1,629,521	
Gas Tax					
Severance Taxes - Coal	1,578,288	4,734,864			
- Trona	260,640	781,930			
- Uranium	10,563	31,689			
- Stripper					
- Oil					
- Gas					
Oil and Gas Conservation Tax				1,029,375	
Para-Mutuel Assessment			199,805		
Licenses, Permits & Regulatory			958,696	25,600	
Fines, Forfeitures & Penalties			2,671		
Interest - Municipalities & Corporate		486,922			75,532
Other Income from Property & Land				8,533	
Pooled Interest	4,429	1,311,023	19,962	1,343	2,458,556
Federal Mineral Royalties		78,937,349			8,432,037
Charges for Sales & Service			279,827	1,193,326	
Local Governments / School Recapture		12,928,021			
Loan Repayments					150,165
Intergovernmental					
Transfer From GNMA					
Refunds and Stale Dates - Prior Year			1,508		
Federal Receipts				311,469	
Non-Revenue Receipts		408,197	72,290	(63,625)	2,314,189
Total Revenue Collected	1,853,920	173,973,927	1,534,759	4,939,794	13,430,479
Expenditures Paid:					
Personal Services			637,093	2,007,645	
Supportive Services			431,139	595,769	
Restrictive Costs & Services			53,753	172,333	
Grants & Aid Payments	1,565,199	217,352,142			16,811,295
Capital Expenditures					
Non-Operating Expenditures		29,180		(44,240)	
Contractual Services			284,498	238,900	
Total Expenditures Paid	1,565,199	217,381,322	1,406,483	2,970,407	16,811,295
Excess (Deficit) of Revenue Collected Over Expend. Paid Before Other Financing Sources (Uses)	288,721	(43,407,395)	128,276	1,969,387	(3,380,816)
Other Financing Sources (Uses):					
Proceeds From Bond Issue (Net)					
Operating Transfers In (Out):					
From General Fund		14,057,802	60,000	3,637,419	
To General Fund			(20,776)	(1,426,405)	(403,169)
From Expendable Trust		1,543,190			
To Expendable Trust		(4,719,930)	(7,792)		(321,420)
From Debt Service					
To Debt Service					
To Highway Fund				(13,370)	
From Highway Fund				36,267	
To Agency					
From Game & Fish					
To Game & Fish					
To University Fund					
To Federal Fund					
From Earmarked Fund		19,277,500		33,879	
To Earmarked Fund			(33,879)		
Total Financing Sources (Uses)		30,158,562	(2,447)	2,267,790	(724,589)
Excess (Deficit) of Revenue Collected Over Expenditures Paid	$ 288,721	$ (13,248,833)	$ 125,829	$ 4,237,177	$ (4,105,405)

Water Development	Employment Security Commission	Reserves or Flow-Through	Other Earmarked	Intra-Fund Eliminations	Total June 30, 1990	Total June 30, 1989
$	$	$	$	$	$ 69,780,699	$ 73,957,295
					5,377,485	5,675,832
					1,629,521	1,741,671
			110,281		110,281	
15,472,960		26,098,186		(6,313,152)	41,571,146	41,653,979
		6,081,679		(1,042,570)	6,081,679	3,493,751
		291,618		(42,252)	291,618	1,051,290
274,745		1,098,978			1,373,723	1,307,924
2,602,315		10,475,823			13,078,138	10,205,297
1,488,941		5,973,946			7,462,887	7,749,494
					1,029,375	713,991
					199,805	168,361
					984,296	714,040
					2,671	2,655
267,608			226,846		1,056,908	707,823
2,000		635,600			646,133	31,287
	27,181	44,259	1,015,052	(17,707)	4,864,098	28,518,453
					87,369,386	93,017,782
			503,749		1,976,902	1,515,214
			1,309,009		14,237,030	15,245,477
105,321			645,929		901,415	495,170
(1,436)					(1,436)	33,541
			500,000		500,000	
100	1,081				2,689	16,675
	12,254,758		93,387		12,659,614	12,555,031
			50		2,731,101	4,099,856
20,212,554	12,283,020	50,700,089	4,404,303	(7,415,681)	275,917,164	304,671,889
227,848	9,087,653		65,219		12,025,458	11,553,820
164,265	2,032,777		501,006		3,724,956	3,297,201
	967,284				1,193,370	2,344,567
13,412,758	4,285,584		156,290		253,583,268	277,912,490
16,196,551	9,562				16,206,113	9,858,275
4,859,123			2,476,321		7,320,384	14,207,290
2,689,719	55,069		461,732		3,729,918	4,477,220
37,550,264	16,437,929		3,660,568		297,783,467	323,650,863
(17,337,710)	(4,154,909)	50,700,089	743,735	(7,415,681)	(21,866,303)	(18,978,974)
		14,487,427			14,487,427	
	4,224,286	21,441,238	24,615		43,445,360	46,915,692
(1,897,968)	(28,876)	(65,164,331)	(1,143,217)		(70,084,742)	(72,476,469)
		110,000	10		1,653,200	153,303
	(12,743)	(9,026,620)			(14,088,505)	(17,693,177)
		(11,123,522)			(11,136,892)	(10,727,944)
					36,267	58,706
(355,000)					(355,000)	(29,764)
(21,010)					(21,010)	
						(1,151)
(8,249)					(8,249)	(18,821)
	(69,901)	(500,192)			(570,093)	
			1,169,819	7,415,681	27,896,879	90,791,116
(1,169,819)		(26,693,181)			(27,896,879)	(90,791,116)
(3,452,046)	4,112,766	(76,469,181)	51,227	7,415,681	(36,642,237)	(53,819,625)
$ (20,789,756)	$ (42,143)	$ (25,769,092)	$ 794,962	$	$ (58,508,540)	$ (72,798,599)

STATE OF WYOMING

COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID EXPENDABLE TRUST FUND

FOR THE YEAR ENDED JUNE 30, 1990

	Elementary & Secondary Education	Employees Health & Life Insurance	Environmental Quality	Local Government
Revenue Collected:				
Car Company Tax	$	$	$	$ 737,435
Gas & Aviation Taxes				5,200,252
Sales & Use Tax				101,040,838
Special Fuel Taxes				2,532,076
Cigarette Tax				4,028,898
Lodging Tax				2,024,692
Assessments				
Severence Tax - Stripper Oil				1,648,467
- Oil				15,613,890
- Gas				8,933,648
Licenses, Permits & Regulatory				47,016
Fines, Forfeitures & Penalties			1,090,182	
Income From Land				2,111,279
Federal Mineral Royalty				16,864,073
Pooled Fund Interest		529,188	52,823	147,474
Other Uses of Property & Money				
Charges for Sales & Service		565,558	2,065	30,610
Industrial Accident Premiums				
Mitigation Settlement				
Local Governments or Private Sources				
Stale Dates & Prior Year Refunds		69		1,332
Intergovernmental				
Federal Aid & Grants			26,428,740	
Health & Life Insurance		27,298,270		
Nonrevenue Receipts			500	31,109
Total Revenue Collected		28,393,085	27,574,310	160,993,089
Expenditures Paid:				
Personal Services		112,043	607,618	
Supportive Services		24,361	290,599	
Restrictive Costs and Services		4,290	80,224	
Grants & Aid Payments	6,222,200		68,492	
Capital Expenditures			20,077,883	
Nonoperating Expenditures		28,339,429		163,867,251
Contractual Services		12,881	6,396,117	
Total Expenditures Paid	6,222,200	28,493,004	27,520,933	163,867,251
Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers	(6,222,200)	(99,919)	53,377	(2,874,162)
Operating Transfers In (Out):				
To General Fund			(35,185)	
From General Fund				
To Earmarked Fund	(1,543,191)		(10)	
From Earmarked Fund	4,719,929			321,420
To Expendable Trust Fund				
From Expendable Trust Fund				
To Agency Fund				
From Agency Fund			18,119	
To Highway Fund				
From Highway Fund				
From Game and Fish Fund				
To Permanent Land Fund				
To Nonexpendable Trust Fund				
From Nonexpendable Trust Fund			15,000	
Total Operating Transfers	3,176,738		(2,076)	321,420
Excess of Revenue Collected Over Expenditures Paid	$ (3,045,462)	$ (99,919)	$ 51,301	$ (2,552,742)

Workmen's Compensation	Gifts and Donations	Seminars Workshops and Resale Items	Other Expendable Trust Accounts	Total June 30, 1990	Total June 30, 1989
$	$	$	$	$ 737,435	$ 727,719
			815,121	6,015,373	6,997,284
				101,040,838	91,110,540
			633,019	3,165,095	3,250,812
				4,028,898	2,406,238
				2,024,692	1,383,907
			951,641	951,641	1,005,103
				1,648,467	1,549,796
				15,613,890	12,188,898
				8,933,648	9,299,393
		178,910	239,773	465,699	45,903
			1,214,629	2,304,811	927,857
		25,939	747,412	2,884,630	2,947,016
				16,864,073	17,506,695
516,621	17,534	15,540	2,262,694	3,541,874	3,463,948
344,081	8		178,765	522,854	764,252
	75,123	768,987	422,138	1,866,481	1,551,082
44,365,191				44,365,191	29,023,162
					81,066
	304,126	593,297	3,239,991	4,137,414	3,713,688
16,928		291	49,936	68,556	117,103
	15,802		529,911	545,713	3,870,121
			281	26,429,021	28,846,577
				27,298,270	25,121,236
1,630	8,519	71,202	5,263,884	5,376,844	5,519,458
45,244,451	421,112	1,654,166	16,549,195	280,829,408	253,418,854
	14	24,832	132,898	877,405	553,169
50,022,449	106,875	163,345	1,786,588	52,394,217	45,525,013
	205		14,600	99,319	168,014
	18,553	461,521	1,461,096	8,231,862	20,757,331
			1,461,547	21,539,430	24,526,716
349,182	15,999	71,604	17,355,732	209,999,197	177,203,923
	45,503	107,884	257,013	6,819,398	6,508,322
50,371,631	187,149	829,186	22,469,474	299,960,828	275,242,488
(5,127,180)	233,963	824,980	(5,920,279)	(19,131,420)	(21,823,634)
(2,148,417)	(386)	(668,620)	(3,368,228)	(6,220,836)	(5,219,321)
	31,857	35,000	383,337	450,194	376,667
(110,000)				(1,653,201)	(153,303)
			9,047,155	14,088,504	17,693,177
			(28,658)	(28,658)	(332,002)
	26,680	1,978		28,658	332,002
		(17,667)		(17,667)	(68,774)
				18,119	
			(50,800)	(50,800)	
			225,000	225,000	
	1,000		1,507	2,507	
			(27,116)	(27,116)	
					(38,342)
	29,543			44,543	
(2,258,417)	88,694	(649,309)	6,182,197	6,859,247	12,590,104
$ (7,385,597)	$ 322,657	$ 175,671	$ 261,918	$ (12,272,173)	$ (9,233,530)

STATE OF WYOMING

GENERAL FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency	Appropriation Prior Years	Augmenting Revenue Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit to Fund Balance	Appropriation 1990	Augmenting Revenue 1990	Expenditures 1990	Encumbrances 1990	Unencumbered Balance 1990
001 Governor	$ 818,342	$ 249,593	$ 732,459	$ 197,047	$ 138,429	$ 3,053,822	$ 1,561,913	$ 4,050,850[1]	$ 216,728	$ 348,157
002 Secretary of State	8,562		5,387	3,175		1,073,685	30,000	1,036,919	44,077	22,689
003 State Auditor	63,325	1,509	16,547	48,287		5,919,733	1,258,335	4,214,252[2]	741,309	6,222,507
004 State Treasurer	550,000		274,414	275,585	1	7,628,901	424,750	7,350,816	20,879	681,956
005 Department of Education	22,712,126	9,133,812	23,286,823	102,952	8,456,163	7,132,977	18,438,758	21,688,433[3]	11,974,440	(8,091,138)
006 Dept. of Admin. & Fiscal Control	663,374	655,426	1,061,020	150,654	107,126	11,967,648	4,440,892	14,971,066[4]	841,599	595,875
007 Adjutant General	562,451	137,860	186,431	513,880		1,814,466	2,199,037	3,714,365	41,062	258,076
008 Statewode Public Defender						1,461,997	433,012	1,891,311	1,968	1,730
009 Aeronautics Commission	281,880	12,648	160,034	101,448	33,046	2,384,242	7,122,239	8,587,853	909,897	8,731
010 Department of Agriculture	21,194	9,672	33,133	2,601	(4,868)	4,492,687	234,920	4,481,508	211,848	34,251
011 Dept. of Revenue & Taxation	1,283,730	141,131	1,271,741	156,197	(3,077)	12,751,587	247,023	11,495,370	1,353,193	150,047
013 Archives Museums & Historical	34,551	265,197	290,466	19,913	(10,631)	2,021,516	583,668	2,583,414	5,292	16,478
014 Council on the Arts		4,620	4,620			235,163	386,241	616,049	5,494	(139)
015 Attorney General	58,250	951,474	1,181,506		(171,782)	6,536,265	1,041,470	7,051,712	193,737	332,286
020 Dept. of Environmental Quality	226,801	4,326,838	4,430,263	83,990	39,386	7,103,450	4,206,205	10,511,719[5]	625,948	171,988
021 Department of Audit			4,096		(4,096)	3,629,878	329,546	3,199,561	289,917	469,946
022 Industrial Siting Administration						148,385		134,424		13,961
023 Public Service Commission						398,051		297,287	7,205	93,559
029 Water Development Commission							825,786	825,786		
031 Board of Mines						255,158		235,680	9,915	9,563
032 Wyo Emergency Management Agency	22,320	56,755	65,142		13,933	170,229	949,906	1,091,492		28,643
037 State Engineer						3,243,941	697,455	3,710,350	114,977	116,069
041 Fire Prevention & Electrical Sf						1,151,306		977,984	43,205	130,117
042 Geological Survey	1,682	28,015	29,697			707,589	24,240	722,498	8,656	675
043 Employee Group Insurance						25,000		23,000		2,000
044 Insurance Department						1,071,756		980,544	39,037	52,175
045 Highway Department			187,500[6]		(187,500)	691,385	8,294,390	8,727,749[6]	67,585	190,441
046 Division of Manpower Planning	17,710	3,605,201	3,396,953[7]	7,625	218,333	82,252	3,076,989	3,377,075[7]		(217,834)
047 Department of Labor & Statistics	37,981	157,583	177,212		18,352	831,062	489,139	1,279,412	52,946	(12,157)
051 Livestock Board						1,247,079	1,365,486	2,430,376	5,095	177,094
053 Economic Planning & Development		1,330,820	1,358,258		(27,438)	2,096,307	439,471	2,174,771	299,245	61,762
054 Board of Nursing						76,227		70,872	1,280	4,075
057 Community College Commission						39,991,440	1,150,442	41,128,291	9,164	4,427
059 Board of Pharmacy						60,594	20,756	81,350		
060 Public Lands	16,063		16,063			3,834,842	249,373	3,471,271	544,328	68,616
063 Governor's Residence						208,993		98,660	14,891	95,442
065 State Library	47,499	73,085	132,055		(11,471)	967,572	362,890	1,265,495	53,491	11,476
066 Travel Commission	10,238		7,996	2,240	2	4,347,364	216,440	4,052,893	510,907	4
067 University of Wyoming	5,867,950	6,205,132	10,867,005	550,615	655,462	74,373,831	30,180,884	100,636,631	2,778,708	1,139,376
069 West Intr Comm for Higher Ed						2,082,090		2,065,744	9,318	7,028
070 Workers' Compensation Division						3,728,500	929	2,913,137	732,284	84,008

071 Dept. of Health & Social Serv.	1,026,790	8,753,406	9,079,324	21,621	679,251	78,719,215	87,171,628	162,170,280	3,541,270	179,293
072 Retirement System	159,146		97,080	59,971	2,095	6,967,062	73,613	6,538,122	210,257	292,296
074 Recreation Commission	143,002	677,750	799,348	5,609	15,795	3,388,021	955,393	4,183,424	294,238	(134,248)
080 Board of Charities & Reform	129,723		94,856		34,867	3,376,409	547,012	3,356,890	423,944	142,587
081 Dept. of Probation & Parole						2,448,921	18,291	2,422,465		44,747
088 Women's Center	5,274	19,063	8,636		15,701	1,464,305	178,354	1,654,449	1,781	(13,571)
089 Honor Farm		2,360	2,360			1,119,195	601,690	1,718,248	613	2,024
090 Children's Home	62,330	17,686	23,943	55,676	397	1,574,022	104,300	1,633,806	36,345	8,171
091 Girls' School		30,412	36,509		(6,097)	1,759,360	51,140	1,759,259	12,315	38,926
093 Boys' School		655,005	585,950		69,055	2,198,896	980,314	3,203,230	34,047	(58,067)
094 Pioneer Home	13,803	106	12,266	1,537	106	1,393,638	42,121	1,322,095	36,706	76,958
095 State Hospital	1,043	74,362	74,362		1,043	12,891,550	183,835	12,751,739	253,778	69,868
096 Training School	23,330	2,179,658	2,200,817		2,172	15,394,518	149,501	15,034,233	97,331	412,455
097 Veterans' Home of Wyoming						1,239,662		1,121,880	48,895	68,887
098 Wyoming Retirement Center		2,332	2,332			3,102,177	954	2,399,168	73,769	630,194
099 State Penitentiary	1,971	67,336	67,670		1,637	9,952,457	578,360	10,457,697		73,120
101 Supreme Court						6,419,768	1	5,726,459	309,294	384,016
103 Judicial Supervisory Commission						5,756		3,481		2,275
120 Judicial District 1A						179,392	13,000	183,987	4,005	4,400
121 Judicial District 1B						190,839	11,000	190,400	4,132	7,307
122 Judicial District 2A						177,971	6,500	177,624	6,353	494
123 Judicial District 2B						223,554		190,014		33,540
124 Judicial District 3B						213,085		176,237		36,848
125 Judicial District 3A						182,655		150,696	20,000	11,959
126 Judicial District 4						234,068	7,200	219,468	16,587	5,213
127 Judicial District 5A						304,851		276,556	1,700	26,595
128 Judicial District 5B						216,503		206,020		10,483
129 Judicial District 6A	4,822		164	4,658		206,016		191,368		14,648
130 Judicial District 7A						144,589	5,735	143,155		7,169
131 Judicial District 7B						210,188		202,901		7,287
132 Judicial District 9A						200,480		200,312		168
133 Judicial District 8A						163,457		157,684	1,600	4,173
134 Judicial District 9B						214,626		208,000	758	5,868
135 Judicial District 6B	1,190		500	690		173,816		173,511	313	(8)
136 Judicial District 8B						173,900		160,492		13,408
151 District Attny - Laramie County						511,224	17,772	403,921	38,999	86,076
157 District Attny - Natrona County						475,206		450,444	24,975	(213)
160 County & Prosecuting Attorneys						470,000		468,283		1,717
201 Legislative Service Office	4,108,639		2,466,268	1,642,371						
220 Environmental Quality Council						92,010	15,700	96,735		10,975
270 Office of Admin. Hearings						298,488		288,373	7,049	3,066
367 University of Wyo - WHECN	197,158	755,361	942,714	62,186	(52,381)	664,982	52,914	576,243	73,891	67,762
467 Univ. of Wyo - Office of Devlp.	4,519,187	13,685	489,172	4,036,753	6,947	367,923	250,296	591,436	12,552	14,231
Total	$ 43,703,437	$ 40,594,894	$ 66,161,092	$ 8,107,281	$ 10,029,958	$384,703,725	$183,299,209	$533,758,755	$ 28,367,122	$ 5,877,057

The following expenditures have been eliminated on the Combined Statement of Revenue, Expenditures Paid - All Governmental Fund Types:

[1]$1.7 million transferred by Governor to various agencies for specific programs.
[2]$1.6 million transfer by State Auditor to various agencies for salary increases.
[3]$14.1 million transfer to School Foundation Program in Earmarked Fund. Also, $1 million transferred to various state agencies for educational programs.
[4]$0.5 million net transfer to DAFC in Intergovernmental Fund as a loan.
[5]$3.6 million transferred by Environmental Quality to Corrective Action Account in Earmarked Fund.
[6]$8.9 million paid from Highway Fund for Highway Patrol.
[7]$4.2 million transferred by Manpower Planning to state agencies.

STATE OF WYOMING

EARMARKED REVENUE FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account No.	Account Name	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1990 Appropriations (Revised)	FY 1990 Expenditures	FY 1990 Encumbrances	FY 1990 Unencumbered Balance
003-030	Budget Reserve	$	$	$	$	$ 88,324,120	$	$	$ 88,324,120
004-009	FL Bonds-89 Capitol Const.					14,487,427	3,957,828[1]		10,529,599
005-009	School Foundation Program					265,870,961	230,523,358[2]		35,347,603
006-016	State Self Insurance					4,022,520	803,294	55,649	3,163,577
006-071	Mineral Severance Tax					20,000,000	18,539,203[3]		1,460,797
010-018	Wheat Commission	20,000			20,000	100,733	34,965	55	65,713
010-022	Leaf Cutter Bees					4,150	1,813		2,337
012-001	Architect Bd. Admin.					38,562	31,531		7,031
013-008	Review and Compliance								
013-013	Lqd Microfilm Project	20,214	16,671	3,543					
015-001	Little Bighorn Water Suit	180,077	10,425	169,652					
015-002	Big Horn Water Suit	389,562	50,633	338,930	(1)				
015-003	Nebraska Lawsuit	1,402,804	1,226,413	176,391					
015-005	Pari Mutuel Investigation	30,427	33,481		(3,054)				
015-009	Crime Victim's Comp. Surcharge					251,033	221,033	29,999	1
016-001	Barber Examiner's Board					18,444	9,450		8,994
017-001	Radiological Tech. Administration					6,500	774		5,726
018-001	Real Estate Board Admin.					209,619	191,191		18,428
018-002	Real Estate Board Recovery					15,000	(110)		15,110
018-003	Real Estate Board Education					29,940	22,655		7,285
020-010	Corrective Action					4,337,419	79,893		4,257,526
020-011	Financial Responsibility Account					729,500			729,500
021-002	Collection Agency Board					9,417	2,075		7,342
022-002	Industrial Siting Admin.	83,391	29,759	53,632					
023-001	Public Service Comm. Admin.					367,199	319,660	200	47,339
023-002	Public Service Comm. Utilities					1,965,710	1,215,361	26,545	723,804
023-004	Highway Crossing Protection	30,548	17,185		13,363	240,000	39,115	70,951	129,934
028-001	Podiatry Board Administration					1,224	1,063		161
029-000	Water Development Projects	110,956,016	23,537,891[4]	37,141,213	50,276,912	3,000,000		16,688,516	(13,688,516)
030-001	Board of Chiropractic Examiners					25,274	6,511		18,763
033-001	Board of Cosmetology					71,670	66,983		4,687
034-001	Board of Dental Examiners					50,114	48,263		1,851
035-001	Board of Embalmers					10,455	5,466		4,989
036-001	Employment Security Commission					18,419,108	16,479,548		1,939,560
037-002	Gen Stream Adjud Suit - Div III	202,574	138,256	64,319	(1)				
037-008	Examining Engineers					120,125	102,783		17,342
038-001	Pari-Mutuel Board					387,452	308,344	64,878	14,230
039-007	Collection Agency Board								
044-003	Insurance Agents Licensing Board					14,748	4,605	3,751	6,392
051-006	Veterinary Medicine					19,454	16,278		3,176
052-001	Medical Licensing Board					145,835	116,246		29,589
053-004	Investment Program Admin. Acct.	345,111	150,858	150,000	44,253	1,000,000	500,000		500,000
053-005	Revolving Investment Fund	2,313,865	1,301,646	1,012,219		3,635,000	411,000	3,224,000	
053-016	Buffalo Bill Dam	15,569,000	15,569,000						

053-061	Fontenelle Dam Rehab. Acct.	1,866,350	114,692		1,751,658			
054-001	Board of Nursing	10,000	10,000			158,940	140,825	10,309	7,806
054-003	Nursing Aides	38,861	36,013		2,848	60,000	52,063	7,937	
055-001	Oil & Gas Comm. Administration	128,936	74,725		54,211	1,567,441	1,159,595	4,291	403,555
056-001	Board of Optometry Administration					13,826	10,971		2,855
057-003	Community College Commission					2,499,114	1,565,199	932,957	958
057-005	Community College - Mineral Severance								
058-002	Bd.of Speech Pathologists & Audiologists					16,133	10,965		5,168
059-002	Board of Pharmacy					61,417	61,369		48
060-006	Wyoming Coal Tax Revenue	20,939,625	5,095,514		15,844,111	5,000,000	243,370	18,667,913	(13,911,283)
060-009	Govt.Roy.Dist.Cities Counties & Towns	23,492,325	9,278,920		14,213,405	14,000,000	2,193,491	21,377,957	(9,571,448)
060-010	Govt. Roy. Education Loans	2,227,002			2,227,002	10,000,000	68,085		9,931,915
060-011	Govt. Roy. Education Grants					2,100,000	222,879	2,167,806	(290,685)
060-033	Wyo Comm. Col. Cur. Money Const. Acct.								
061-001	Wyoming Board of CPA'S					139,790	99,908		39,882
062-001	Board of Physical Therapy					5,763	4,482		1,281
064-001	Board of Hearing Aid Specialists					15,895	13,689		2,206
068-001	Board of Psychologists					11,407	7,410		3,997
071-045	Nursing Services					564,530	26,863	533,118	4,549
071-050	Gifts & Donations								
074-041	Snowmobile Gas Tax	1,196	1,196			135,722	114,124	21,598	
078-001	Pro Counselors Licensing Bd.					17,089	9,015		8,074
079-001	Board of Nursing Home Admin.					5,827	3,597		2,230
102-001	Board of Law Examiners					21,226	12,067		9,159
	Total	$180,247,884	$ 56,693,278	$ 39,109,899	$ 84,444,707	$464,322,833	$280,080,146	$ 63,888,430	$120,354,257

The following expenditures have been eliminated on the Combining Statement of Revenue Collected and Expenditures Paid - Earmarked Fund:

[1]$3.9 million transferred to various agencies within the General Fund is shown as a transfer.
[2]$13.4 million loan repayment from the School Foundation Program to the Permanent Funds, has been offset against the proceeds from the loan.
[3]$7.4 million transferred to School Foundation Program and Community College Commission; $11.1 million to Highway Department is shown as a transfer.
[4]$3.1 million transferred between Water Development Accounts.

STATE OF WYOMING

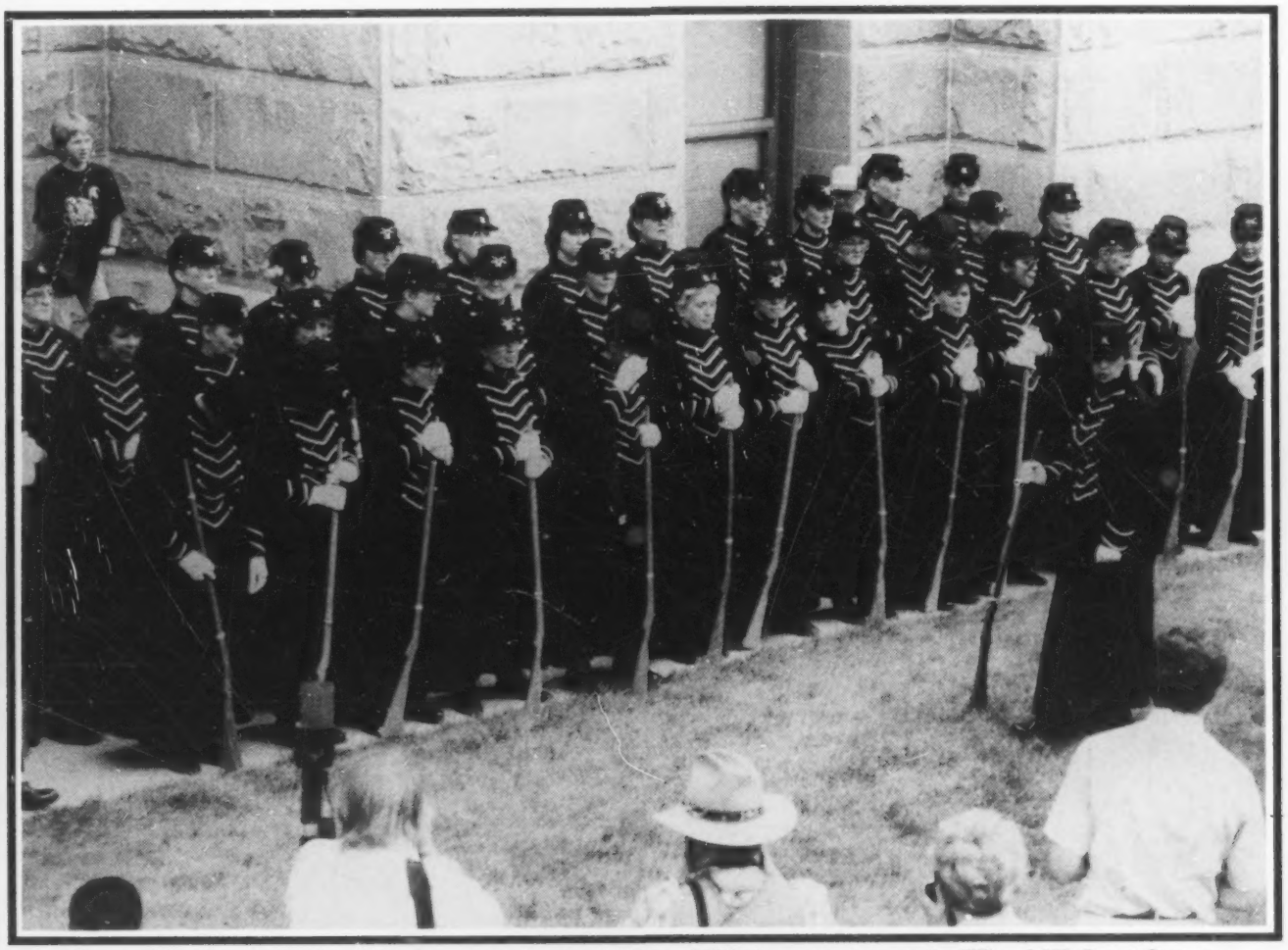
PERMANENT LAND INCOME FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS*

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency-Account No.	Account	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1990 Planned Expenditures	FY 1990 Expenditures	FY 1990 Encumbrances	FY 1990 Unencumbered Balance
005-015	Common School	$	$	$	$	$ 80,000,000	$ 72,036,965	$	$ 7,963,035
080-080	Charities-Greenhouse	4,124	750		3,374				
	Charities-Camp Const.	129,683	135,476		(5,793)				
	Charities-Boys' School					10,500	10,500		
	Charities-Asbestos	310,498	317,363		(6,865)				
080-089	Honor Farm-Watertank					10,000	9,160		840
	Honor Farm-Water System					2,371	2,360		11
080-091	Girls' School-Dorm	551			551				
	Girls' School-Underground Tanks					13,070	1,848	11,222	
080-093	Boys' School-Leach Field	2,395	2,395						
	Boys' School-Tank Repair					21,000	20,860		140
	Boys' School-Waste Water					40,000	98	39,902	
	Boys' School-Dorm #1	51,256	1,467	39,485	10,695				
	Boys' School-Dorm #2	552,840	546,326	10,695	(4,181)				
080-095	State Hospital-Roof Repairs	70,421	61,948		8,473				
	State Hospital-Heating Plant Study					40,000	31,106	8,894	
	State Hospital-Power Line Replacement					12,000	12,000		
080-096	Training School-Entry Mod.	289,256			289,256				
	Training School-Life Safety/Privacy					359,522	28,605	330,917	
	Training School-Roof Repair					70,000	70,000		
	Training School-Dining Facility	2,263,504	2,099,394	164,110					
080-098	Retirement Center-Ventilation					25,000	118	24,882	
080-099	Penitentiary-New Construction	56,628	9,602	47,026					
	Penitentiary-Underground Tanks					30,000	6,618	23,382	
	Total	$ 3,731,156	$ 3,174,721	$ 261,316	$ 295,119	$ 80,633,463	$ 72,230,238	$ 439,199	$ 7,964,026

*All Omnibus (Institution)funds are transferred to and expended through the General Fund, rather than the Permanent Land Income Fund. These expenditures appear on the General Fund statements, rather than in the Special Revenue Fund Statements.



Women of the Wyoming National Guard recreate Wyoming Militia and U.S. Army escort companies "H" and "K". Escort Company women participated in the original Statehood Day Celebration of 1890.

STATE OF WYOMING

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/89	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/90
Governmental Fund Types								
	General Fund	$ 54,161,436	$223,107,227	$423,391,164	$	$ 521,111,399	$ 78,808,456	$ 100,739,972
	Special Revenue Funds							
	Earmarked Fund							
057-003	Comm College Contingency Reserve	644,236		1,853,920		1,565,199		932,957
	Total Higher Education	644,236		1,853,920		1,565,199		932,957
005-009	School Foundation Program		100,932,956	129,590,402		230,523,358		
060-010	Mineral Royalty Distribution	8,575,573	665,570	3,414,975	12,588,033	68,085		
060-011	Mineral Royalty-Grants-S.D.	2,722,358		6,539,564	1,908,469	222,879		7,130,574
060-020	Fed Mineral Royalty Reserve	9,081,476			9,081,476			
	Total Elementary/Secondary Education	20,379,407	101,598,526	139,544,941	23,577,978	230,814,322		7,130,574
012-001	Architect Bd Administration	152,301	21,013			28,581	2,950	141,783
016-001	Administration	43,146	12,309			8,529	922	46,004
017-001	Radiologic Tech. Fees	14,285	5,432			36	738	18,943
018-001	Real Estate Board Administration	184,391	234,922			153,152	38,039	228,122
018-002	Real Estate Board Recovery	55,270		5,061			(110)	60,441
018-003	Real Estate Board Education	40,510	25,725	4,001		18,441	4,214	47,581
018-005	Appraiser Administration		3					3
021-002	Collection Agency Board		4,945	18,891		369	1,706	21,761
028-001	Podiatrist Licenses	14,485	5,200		20	1,044	19	18,602
030-001	Chiropractic Bd Administration	36,650	11,165			5,631	880	41,304
033-001	Cosmetology Bd. Administration	95,144	66,140	15		62,053	4,930	94,316
034-001	Dental Board Administration	55,098	43,936			44,580	3,683	50,771
035-001	Embalmers & Funeral Dir Lic	25,020	6,755			4,248	1,219	26,308
037-008	Examining Engineers Board	58,539	132,967			87,835	14,948	88,723
038-001	Pari-Mutuel Funds	129,018	349,882	11,004	41,671	290,557	17,787	139,889
038-002	Parimutuel Breeders Fund	104		5	109			
039-007	Collection Agency Board	18,891			18,891			
044-003	Licensing Division	8,221	18,498			2,731	1,874	22,114
051-006	Veterinary Medicine	55,134	9,318			15,692	586	48,174
052-001	Medical Licensing Bd Admin	224,764	99,469	1,133		100,413	15,834	209,119
054-001	Nursing Board Administration	295,300	252,345	57		118,180	32,645	396,877
054-003	Nursing Aides	38,861	10,924	60,060		81,051	7,025	21,769
056-001	Optometry Board Administration	72,872	9,650			9,326	1,645	71,551
058-002	Audio Speech Bd Administration	17,928	3,210			10,105	860	10,173
059-002	Pharmacy Licensing Bd Admin	214,021	91,317		20,756	56,356	5,013	223,213

061-001	Wy Board of CPAs Administration	143,500	59,575			88,063	11,845	103,167
062-001	Physical Therapy Bd Admin	12,134	7,440			3,088	1,393	15,093
064-001	Hearing Aid Bd Administration	18,430	8,510			11,289	2,400	13,251
068-001	Psychologist Bd Administration	14,444	6,649	179		5,331	2,079	13,862
078-001	Pro. Counselors Licensing Bd	32,308	2,380	240		6,134	2,881	25,913
079-001	Bd Of Nursing Home Admin	10,924	5,185	50		2,175	1,422	12,562
102-001	Board Of Law Examiners	50,968	8,200			10,429	1,638	47,101
	Total Boards	2,132,661	1,513,064	100,696	81,447	1,225,419	181,065	2,258,490
010-018	Wheat Marketing Commission	15,889	41,803	1,343		32,567	2,398	24,070
015-005	Pari-Mutuel Investigation	(399)		33,879		33,481		(1)
020-010	Corrective Action		74,600	3,676,269		79,893		3,670,976
020-011	Financial Responsibility	161,300	544,600	22,100		150	(150)	728,000
022-002	Industrial Siting Administration	87,113	(3,645)			18,461	11,298	53,709
023-001	Public Service Commission Admin	211,852	311,955			300,485	19,176	204,146
023-002	Utilities	1,769,226	1,247,821	82,059		1,081,650	133,711	1,883,745
023-004	Highway Crossing Protection	260,033		36,267		42,930	13,370	240,000
051-007	Livestock Inspection	2,285,400	1,296,273	27,672	1,406,442			2,202,903
055-001	Oil & Gas Commission Admin.	706,315	1,023,534	230,829		1,066,891	167,429	726,358
	Total Regulatory	5,496,729	4,536,941	4,110,418	1,406,442	2,656,508	347,232	9,733,906
011-011	Gasoline Taxpayers Account	352,686	230,382	17,816				600,884
011-012	Sales & Use Taxpayers Account	2,761,970	1,765,536	158,725	724,589			3,961,642
011-013	Spec Fuels Taxpayers Account	198,442	152,415	10,763				361,620
011-014	Comp Fee Taxpayers Account	428,552	165,856	21,466				615,874
060-006	Wy Coal Tax Grants	23,962,207	91,979	2,249,787		5,338,884		20,965,089
060-009	Gov Royalty Distribution	30,829,642	133,717	8,432,037		11,472,411		27,922,985
	Total Local Government	58,533,499	2,539,885	10,890,594	724,589	16,811,295		54,428,094
015-001	Little Bighorn Water Suit	180,077				10,425		169,652
015-002	Big Horn Water Suit	109,562				48,390	2,243	58,929
015-003	Nebraska Lawsuit	402,804		1,000,000		1,202,573	23,840	176,391
029-002	Water Development Account I	162,992,481	15,616,601	341,422	34,376,379			144,574,125
029-003	Water Development Account II	30,820,091	4,597,288	79,429	4,987,943			30,508,865
029-004	Water Development G W Grants	57,525		800,000		139,452		718,073
029-006	Rawlins			1,516,350		1,516,350		
029-007	NE Wyoming Water Rights			40,000	39,620	235	145	
029-008	Star Valley			90,000		59,705	57	30,238
029-009	Oakley	69,756			10,442	58,615	700	(1)
029-010	Transfer - Se - Admin	2,052,238		1,348,800		(98,649)	3,135,060	364,627
029-012	Westside L II	3,684			3,684			
029-013	Riverside			35,000		22,613		12,387
029-014	Iron Creek			51,786		51,786		
029-015	Deer Creek	20,410		690,120		566,537	364	143,629
029-016	Granger			90,000		76,331	381	13,288
029-018	Wind River/Blue Hole			1,000	653	63	284	
029-020	Crystal/Granite Level III			482,831		482,831		
029-021	Casper			39,683		39,683		
029-023	Hawk Springs			393		393		
029-026	Little Snake	147,927			23,130	94,395	30,402	
029-029	Big Sandy	845			845			
029-030	Shell Canal			59,573		59,573		
029-032	Rock Springs/Green River	37,922		25,000		62,388	535	(1)
029-033	Tongue R/Sheridan	140,057				134,009	6,049	(1)
029-034	Smith Forks	24,508			24,446	63		(1)
029-037	Shoshone	34,713		12,546,465		12,561,332	3,551	16,295

STATE OF WYOMING

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/89	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/90
Earmarked Fund (Cont.)								
029-038	Shell Valley	162,435		714,159	162,390	714,204		
029-040	Earmarked Funds	42,707			13,434	29,147	126	
029-044	Crow Creek	134,588				87,528		47,060
029-046	Lovell			205,675		205,675		
029-047	Lake Hattie Rehab.			342,629		342,629		
029-049	Upper Bear River-Sulphur Creek			320,223		320,223		
029-050	Middle Fork Powder River	41,990				28,626	10,490	2,874
029-051	Upper Bear - West Fork	25,000			25,000			
029-052	Buffalo-Municipal	92,683				21,348 **	4,799	66,536
029-054	Goshen Irrigation District			35,838		35,838		
029-056	Sheridan Area Water Supply Const.			141,656		141,656		
029-058	Big Horn Basin	169,991				5,807	648	163,536
029-059	Beaver Creek	35,000			9,412	24,579	1,009	
029-060	Bedford			941,480		941,480		
029-061	Edgerton/Midwest	36,639			24,063	12,57?		(1)
029-063	Shell Valley Domestic	3,000			3,000			
029-066	Kemmerer Dam Rehab			71,253		71,253		
029-068	Kirby Dam			53,000	1,756	49,905	1,339	
029-071	Natrona County	70,664			1,323	68,562	779	
029-072	Yoder GW Project			161		161		
029-073	N. Washakie County	661			661			
029-074	Centennial Water	32,036			10,998	21,006	32	
029-075	Bitter Creek	68,077				7,657	293	60,127
029-076	Casper Raw	6,719			6,719			
029-077	Cheyenne North Crow Res	57,000			6,192	50,808		
029-078	Ferris Ditch	57,275			5,236	51,876	163	
029-079	Highland Hanover	682		7,403	526	7,559		
029-080	Lander-Worthen Medow	5,183		135,476	3,003	137,655		1
029-081	Leclair Canal	848		442,844	848	442,844		
029-082	Upper Bluff Canal	49			49			
029-084	Highline Ditch Rehab			3,150		3,150		
029-086	Cheyenne Well			79,326		79,326		
029-088	Fairview Dam			14,732		14,732		
029-089	Evansville G W			200,000		102,792	677	96,531
029-090	Ridgewater			110,000		32,754	439	76,807
029-091	Chamberlain Res.			90,000		77,430	49	12,521
029-092	Cowley	49,393			32,743	16,650		
029-093	Globe Canal			50,000		31,809	211	17,980
029-094	Hunt Canal			90,000	10,680	79,128	192	
029-095	Red Lane			100,000		26,866	294	72,840
029-096	Wheatland Canal			150,000		78,824	99	71,077

029-097 Wheatland Res.			200,000		138,688	77	61,235
029-099 N. Platte Gages			8,191			8,191	
037-002 Gen Stream Adjud Suit-Div III	203,622		100		121,942	16,313	65,467
053-016 Buffalo Bill Dam			15,569,000		15,569,000		
053-061 Fontenelle Dam			114,692		114,692		
Total Water Development	198,390,842	20,213,889	39,428,840	39,785,175	37,397,479	3,249,831	177,601,086
036-001 E.S.C. Administration	42,142	12,228,419	4,278,887	69,901	14,949,716	1,529,832	(1)
Total Employment Security Commission	42,142	12,228,419	4,278,887	69,901	14,949,716	1,529,832	(1)
003-030 Budget Reserve	58,230,214	31,525,285	110,000	87,677,095			2,188,404
004-004 Leg Gvt Royalty Impact Assist	10,482,287			1,888,536			8,593,751
004-043 FL Bonds - 89 Capitol Const.		14,998,855		445,184		3,957,828	10,595,843
006-071 Mineral Severance Tax		18,494,945	66,628			18,539,203	22,370
201-003 Legis. Intergovernmental Revenue	20,000						20,000
Total Reserves Or Flowthroughs	68,732,501	65,019,085	176,628	90,010,815		22,497,031	21,420,368
005-005 Audit Exceptions	6,536						6,536
006-016 State Self Insurance	7,326,015		661,902	58,198	635,169	168,125	7,126,425
010-015 Rodent & Pred. Animal Control -County			291				291
010-022 Leaf Cutter Bee	15,598	3,828	1,425		1,813		19,038
013-008 Review & Compliance	35,464	51,671	2,591	89,726			
013-013 Lgd Microfilm Project	5,370		14,844		16,671		3,543
015-008 Governmental Claims Act	130,093						130,093
015-009 Crime Victim's Comp. Surcharge	251,033	320,469	22,942		204,707	16,326	373,411
024-004 Snowmobile Gas Tax			11,015				11,015
024-025 State Historical Preservation Office			61,744				61,744
024-061 Investment Program			207,722				207,722
024-062 Revolving Investment Fund			2,668,779				2,668,779
037-004 Little Big Horn Adjudication	213,738		1,263,207	201,946			1,274,999
053-004 Investment Program Admin Acct.	160,100	147,908	550,572	207,722	637,692	13,167	(1)
053-005 Revolving Investment Fd Account	3,495,914	870,790	1,313,967	3,968,025	1,976,321	(263,674)	(1)
071-001 DHSS Audit Fy 86 And 87	6						6
071-045 Home Health Nursing	738,655	1,191,256	107,007	703,958	20,061	6,802	1,306,097
071-050 Gifts & Donations	58						58
074-041 Snowmobile Gas Tax	16,213	110,122		11,015	109,872	5,448	
Total Other Earmarked Accounts	12,394,793	2,696,044	6,888,008	5,240,590	3,602,306	(53,806)	13,189,755
Total Earmarked Fund	366,7[illegible],810	210,345,853	207,272,932	160,896,937	309,022,244	27,751,185	286,695,229
Highway Fund							
045-004 Highway Department-U M T A	99,619	1,736,545	68,863	75,828	1,714,275	41,951	72,973
045-609 Sc-Co Farm To Market Road Acct	17,237,956	2,642,562	6,374,737	4,300	5,175,964	1,138,193	19,936,798
045-718 State Highway Fund	67,452,636	152,653,303	87,388,075	8,073,096	238,833,863	12,224,975	48,362,080
045-723 PSf-Highway-	1,192,042	5,593,018	282,579		1,957,195	81,691	5,028,753
Total Highway Fund	85,982,253	162,625,428	94,114,254	8,153,224	247,681,297	13,486,810	73,400,604
Game And Fish Fund							
040-001 Office Of Director	99,593	95	651,989		634,099	65,719	51,859
040-002 Admin & Fiscal Services	141,655		1,279,623		1,153,815	166,917	100,546
040-003 Information & Educa Services	16,231	(13)	1,742,425		1,669,089	70,948	18,606
040-004 Habitat & Tech Services	204,476	104	2,751,709		2,682,658	61,556	212,075
040-005 Fisheries	144,960	188	4,502,241		4,358,949	37,461	250,979
040-006 Game	477,337		8,230,422		7,965,097	125,098	617,564
040-009 Agency Common	3,330		543,037		496,287	42,815	7,265
040-021 100% Reimbursable Contracts	495,076		606,529	24,626	577,736	11,867	487,376

STATE OF WYOMING

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/89	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/90
	Game And Fish Fund (Cont.)							
040-051	Office Of Dir Enhancement	650,751		221,529	200,187	365,066	231,880	75,147
040-052	Admin & Fisc Serv Enhancement	743,590		107,172		44,018	50,000	756,744
040-053	Information & Educa Serv Enhanc	207,523		478,563		449,175	6,455	230,456
040-054	Habitats Enhancements	145,057		532,666		442,908	1,484	233,331
040-055	Fisheries Enhancements	140,095		1,322,941		374,684	853	1,087,499
040-056	Game Enhancements	358,414		1,230,136		848,025	391,402	349,123
040-090	Game And Fish Revenue	19,716,338	12,848,127	15,733,837	27,724,805			20,573,497
040-091	Gifts & Donations	50,973	566	4,716				56,255
040-092	Mitigations	713,123			12,350	5,418		695,355
040-093	Res For Capital Replacements	964,944		124,903				1,089,847
040-094	Conservation Stamp	4,315,178	994,893		3,330,320			1,979,751
040-095	Land Aquisitions	1,997,313	4,400	1,058,827		521,411	174,692	2,364,437
040-096	Special Liabilities	8,968		593,032		306,758	(430)	295,672
040-097	License Agent Premiums		12,950					12,950
040-098	Landowner Payments	650,327		533,381		603,629		580,079
040-099	Wildlife Trust	8,062,305	2,122	2,362,071	900,788			9,525,710
	Total Game And Fish Fund	40,307,557	13,863,432	44,611,749	32,193,076	23,498,822	1,438,717	41,652,123
	University Fund							
067-012	University Student Fees	9,548,863	14,746,786	1,454,133	20,855,460	437,705		4,456,617
067-050	Federal Mineral Royalty	5,463,064		12,123,838	8,585,588	3,755,874		5,245,440
067-075	U of W Vouchers Payable			17,949,713		17,949,713		
	Total University Fund	15,011,927	14,746,786	31,527,684	29,441,048	22,143,292		9,702,057
	Permanent Land Income Fund							
004-005	Income-Miner's Hospital	4,931,773	63,660	1,713,031	403,750			6,304,714
005-015	Common School Land Income	18,982,221	7,090,821	59,464,685		72,036,965		13,500,762
067-001	University Perm Land Fund	33,936	103,194	391,932	453,488			75,574
067-002	University Ag. Perm Land Income	308,427	36,207	1,384,096	1,133,570			595,160
080-001	Omnibus Land Income	4,773,901	276,347	1,297,889		(813)	3,368,806	2,980,144
	Total Permanent Land Income Fund	29,030,258	7,570,229	64,251,633	1,990,808	72,036,152	3,368,806	23,456,354
	Total Special Revenue Funds	537,078,805	409,151,728	441,778,252	232,675,093	674,381,807	46,045,518	434,906,367
	Debt Service Fund							
004-047	FL Bonds - 89 Bond Fund		2,970	1,167,000		1,169,970		
004-074	Capitol Facilities - Series A Bonds	6,187						6,187
	Total Debt Service Fund	6,187	2,970	1,167,000		1,169,970		6,187
	Total Governmental Fund Types	591,246,428	632,261,925	866,336,416	232,675,093	1,196,663,176	124,853,974	535,652,526

Expendable Trust Funds

005-013	Mill Levy Supp./Debt Serv. Pledge			5,669,000		5,034,614		634,386
060-063	Fees - Entitlements - S.D.	1,515,822			1,515,822			
060-066	Fees - Grants - S.D.	2,164,027			976,440	1,187,586		1
	Total Elementary & Secondary Education	3,679,849		5,669,000	2,492,262	6,222,200		634,387
043-001	Administration	21,405	30	157,817		131,546	22,030	25,676
043-017	Employee Life Insurance	189,812	636,993	1,362,381		1,874,273	1,438	313,475
043-018	Employee Health Insurance	917,199	8,174,402	17,231,130		24,356,283	19,999	1,946,449
043-064	Insurance Contribution Override	4,578,269	108,768	879,380	157,817	2,086,670	767	3,321,163
	Total Employee/Retiree Life & Health Ins	5,706,685	8,920,193	19,630,708	157,817	28,448,772	44,234	5,606,763
020-003	Underground Storage Tanks			430,433		343,404	21,416	65,613
020-020	Air Quality Penalties	331,595	15,000			63		346,532
020-030	Water Quality Penalties	794,886	751,401	769,051	1,225,610	38,169		1,051,559
020-040	Land Quality Penalties	142,920	314,783		40,288	277,596	3	139,816
020-041	Land Quality Special Projects	49,158		4,501				53,659
020-042	Penalty-Court Assess	503,878	500	41,953		346,055	686	199,590
020-044	Abandoned Mine Reclamation	23,329	26,401,221	15,000		26,247,745	157,373	34,432
020-045	Subsidence Program	515	29,584	98		26,533	2,194	1,470
020-051	Powder River Basin	1,237						1,237
020-060	Solid Waste Penalties	59,196	9,000	150,000	59,196	94,893		64,107
	Total Environmental Quality	1,906,714	27,521,489	1,411,036	1,325,094	27,374,458	181,672	1,958,015
005-014	Visually Handicapped Priv Endow	25,964	907	2,393				29,264
005-016	Education Gifts & Donations	6,535		591		500		6,626
005-030	Education Admin St Grants & Aid			14,873		14,248	625	
010-008	State Fair - Misc Activities	753	46,547			43,674		3,626
010-009	Museum Donations	9,339	3,375	1,128		804		13,038
013-008	Museums Gifts & Donations		900	20,886	2,721	(147)	147	19,065
014-002	Arts & Council	53,561	21,245	5,133	57,284	22,656		(1)
014-003	N.Y. Philharmonic	4,953	13,750	11,699		30,402		
024-002	Private Donations - Culture Resources			2,335				2,335
024-012	Donations - Recreation			36,465				36,465
024-030	Literature			54,689				54,689
024-031	Conferences			2,595				2,595
047-015	Wy Women's Comm Contributions	2,439	1,239	375		2,383	39	1,631
074-012	Veteran's Cemetery	5,391	22,771	30,180	36,465	20,550	1,327	
088-050	W.W.C. Gifts And Donations	21		225,933				225,954
088-051	W.W.C. Solar Donations	13,891		1,272				15,163
090-050	Children's Home Rec & Spcl Needs	2,835	77	214		1,437		1,689
091-050	Girl's School/Gifts - Donations	452		152				604
093-050	Boy's School Welfare Fund	87						87
094-052	Janney Memorial	945		89				1,034
095-050	State Hospital Recreation	7,445	3,960	30,196		9,614		31,987
095-051	State Hospital Volunteer Svcs	1,058	3,219	95		1,150		3,222
095-052	State Hospital Chapel Fund	1,033	106	94		477		756
096-051	Special Services - Training School	6,601	27,258	474		29,473		4,860
096-052	W S T S Crmetary	5,202		467				5,669
096-053	W S T S Chapel	9,257	2,174	761		298		11,894
096-054	W S T S Playground	7,900	4,665	1,033		1,113		12,485
096-055	W S T S Special Olympics	160		21		178		3
097-050	Donations To Veterans' Home	11,234	2,870	1,041		1,798		13,347
097-055	Nasvh Summer Conference 1986	65						65
098-050	Donations-Residents' Use	5,150	83			(29)		5,262

STATE OF WYOMING

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/89	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/90
Expendable Trust Funds (Cont.)								
098-051	Donation-Employee Benefit Fd	10						10
099-050	Inmate Benefit & Welfare	1,990	5,463	151		4,252		3,352
099-051	Blackrose-Reeder/Scholar Fund	143	150	12		180		125
101-012	T & A St. Clair Memorial	1,855		170				2,025
	Total Gifts And Donations	186,269	160,759	445,517	96,470	185,011	2,138	508,926
004-051	Special Fuel Tax Counties		2,532,076			2,532,076		
004-059	Exxon-Sublette County	2,836,648		113,467		2,950,115		
004-063	Car Company Tax	15,249	737,415			752,548		116
004-066	Taylor Grazing Act		620,589			620,589		
004-067	United States Forest Reserve		1,490,690			1,490,690		
004-068	Gas Tax Municipal Refund	385,109	112,649	34,007		90,278		441,487
004-074	2% Mineral Severance Tax		26,196,005			26,196,005		
004-075	Sales & Use Tax Impact Assist		1,878			1,878		
011-030	Lodging Tax	56,119	2,056,000			2,024,692		87,427
011-031	State Abandoned Vehicle		30,600					30,600
011-061	Cigarette Tax - City & Municipal	583,532	4,028,898	19,259		3,721,703		909,986
011-065	Gas Tax - Cities & Towns			2,184,100		2,182,917		1,183
011-066	Gas Tax - Counties	1,453		2,904,517		2,904,517		1,453
011-067	Sales Tax - County & Municipal	6,485,768	101,085,676	321,863	19,253	101,535,170		6,338,884
	Total Local Government Distributions	10,363,878	138,892,476	5,577,213	19,253	147,003,178		7,811,136
001-040	Exxon	9,577,488		899,979		21,382	680,311	9,775,774
001-041	Diamond Shamrock	237,826		21,451		15,000		244,277
001-042	Stripper Wells	4,564,462	41,589	407,189		566,178	371,295	4,075,767
001-043	Belridge, Palo Pinto	71,614		7,410			3,307	75,717
001-044	Texaco		925,680	12,711				938,391
001-050	Wind River Tribes			500,000		500,000		
003-044	Bad Debt Recoveries	15,911						15,911
004-050	Special Fuel Tax Cities		633,019	2,664		635,483		200
004-061	Escheat Account	643,429	205,554	47,304		95,477	28,386	772,424
004-064	Gasoline Tax Refunds	4,331,213	813,904	378,639		793,275		4,730,481
006-004	Purchase & Property Control	64,113	(7,927)	404		11,805	2,884	41,901
006-014	Local Government Insurance	2,295,323	855,282	214,831	24,942	320,782	784	3,018,928
007-008	J. T. P. A.	123,223	281			6,076		117,428
008-001	Counties Augmenting Revenues	13,125	347		13,125			347
010-002	Marketing Division	39,132				13,238	428	25,466
010-006	Marketing Division	288						288
010-014	Weed & Pest Control	694		225,000		208,985	754	15,955
010-016	Wyoming Beef Council	163,251	951,641	13,113		991,665	47,346	88,994
011-021	Registered Vehicle Listing	372,866	219,046			358,779	10,865	222,268

013-009 Territorial Prison	51,812	1,388,720	30,926		1,465,715	2,891	2,852
014-005 Museum/Gallery Dir.		193	5,600	793	5,000		
014-006 Governor's Art Awards		872		385	487		
024-006 Economic Development Promotion			6,011				6,011
024-008 Science, Technology, Energy			15,000				15,000
024-018 Special Projects - Holding			613,272				613,272
024-032 Governor's Art Award			385				385
024-033 Museum Gallery			793				793
024-060 Small Water Irrigation Loans			533,284				533,284
032-012 Annual & Sick Leave	32,610		20,313		11,967		40,956
036-003 Employment Security Revenue	1,832,133	287,591	19,069	36,216	32,173		2,070,404
037-002 Engineer Board Of Control	28,540	11,979	92		3,216		37,395
038-003 Breeder's Fund	34,121	(23,245)	11,602				22,478
046-004 Manpower Supplies Trust	6,729		165				6,894
047-010 Wage Claim Payments	4,064				3,000		1,064
053-006 EDS Board Promotion & Investigation	10,628	1,515		6,011	6,075	57	
053-060 Small Water Loans	262,070	224,923	46,292	533,284			1
053-061 Fontennelle Reservoir	4,640		672				5,312
055-002 Trust & Agency Fund	13,788	49,748			25,776		37,760
060-003 Emergcy Fire Suprsn-Forestry	335,320	28,301	232,517		142,852		453,286
060-032 Farm Loan Revenue	99,146	17,322		39,076			77,392
060-064 Public Lands Revenue	4,102	76,153	551	76,863			3,943
060-099 Farm Loan Loss Reserve	1,840,862	5,434,074	9,178,620		15,617,049	6,755	829,752
065-008 Data Base Search	328				328		
065-009 State Library Circulation System	10,410	29,220	1,929		(8,375)	8,504	41,430
067-011 U. W. Payroll Deductions	14,291		25,550		18,627		21,214
071-001 Wyoming Health Conference	279	3,000	2,840		2,840		3,279
071-020 Preventive Health	85	2,730			760		2,055
071-040 Family Health Services	18,080	828		2,875	802		15,231
071-045 Nursing Services	30	2,374			2,404		
071-050 Personal Needs	82,224	72,641			21,263		133,602
071-051 DPASS Overpayments & Recoveries	190,756	103,557	64,932	166,482			192,763
071-053 Child Support	1,924,275	903,512	172,179	1,169,518	345,594	(11,891)	1,496,745
071-060 Business Enterprise	13,436	43,392			46,496	733	9,599
071-080 Community Programs	6,829	15,693	300		1,044		21,778
071-090 Aging	15,858	13		7,972			7,899
074-008 STEA		35,000		15,000	20,000		
074-018 Recrecation Special Projects	1,419,863	37	604,675	2,024,575			
075-001 T. & A. Board of Outfitters	7,537	239,020	300		62,076	33,386	151,395
096-056 W S T S Work Adjustment Center			15	15			
101-013 Alternative Dispute Resolution		2,500	11		900		1,611
Total Other Expendable Trust Accounts	30,778,804	13,590,079	14,318,590	4,117,132	22,366,194	1,186,795	31,017,352
001-006 Governor's Prayer Breakfast	590	2,787			2,898	293	186
001-010 Veterans Affair Commission	68			68			
001-031 Centennial Commission Trust	142,129	844,528	763		633,174	39	354,207
005-010 School Commodity Revolving Fund	110,879	427,176	44,636	522,527			60,164
005-011 Education Sales Serv & Pub	3,777	3,326	35,043		7,306	19,238	15,602
005-012 Education Workshops & Conf	3,234	5,791	10		4,238	90	4,707
006-005 Wyo Surplus Property	145,157	145,763	53,680			202,797	141,803
006-006 Personnel	14,632	1,060	36,660	14,607	22,672	62	15,011
032-015 Training	1,863		213				2,076
041-002 Fire Prevention Meeting & Reg	6,084	191					6,275
041-003 Electrical Safety Meetins & Reg	3,570						3,570
041-004 Publication Sales	725	7,220	56		4,574		3,427
042-004 Consignment Account	2,004	6,027	774	2,004			6,801

STATE OF WYOMING

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/89	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/90
Expendable Trust Funds (Cont.)								
047-012	Labor Mgmt Conference	1,265	6,121	20	1,468	5,527	411	
060-050	Cty Fire Assist Prog - Forestry	10,754	78,880	716		82,223	(446)	8,573
	Total Seminars, Workshops And Resale Accts	446,731	1,528,870	172,571	540,674	762,612	222,484	622,402
070-070	Workers' Compensation Fund	17,615,376	45,660,108	533,754	2,148,417	50,337,359	144,272	11,179,190
	Total Workmens Compensation	17,615,376	45,660,108	533,754	2,148,417	50,337,359	144,272	11,179,190
Total Expendable Trust Funds		70,684,306	236,273,974	47,758,389	10,897,119	282,699,784	1,781,595	59,338,171
Total Governmental And Expendable Trust Funds		$ 661,930,734	$868,535,899	$914,094,805	$243,572,212	$1,479,362,960	$126,635,569	$ 594,990,697

Unidentified girls enjoy having their faces made up at the Centennial Festival Children's Tent, July 10.

STATE OF WYOMING

GENERAL FUND APPROPRIATION CONTROL

1989-1990 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM

JUNE 30, 1990

AGY #	PRG #	AGENCY/ PROGRAM	APPROPRIATION PRIOR YEARS	APPROPRIATION 1988 SESSION	APPROPRIATION 1989 SESSION	APPROPRIATION 1990 SESSION	APPROPRIATION ADJUSTMENTS	TOTAL APPROPRIATION BIEN. 1989-1990	APPROPRIATION EXPENDITURES FY 1989	APPROPRIATION EXPENDITURES FY 1990	ENCUMBRANCES FY 1990	APPROPRIATION BALANCE BIEN. 1989-1990
001		Governor										
	001	Administration	$ 11,548.38	$ 913,181.00	$	$ 50,000.00	$ 27,500.00	$ 1,002,229.38	$ 458,339.72	$ 474,242.36	$ 52,788.00	$ 16,859.30
	002	Advisory & Investigation	800.00	25,255.00				26,055.00	5,138.55	20,916.41		0.04
	003	Uniform Laws Commission		8,363.00	8,363.00			16,726.00	5,229.66	11,495.04		1.30
	004	Intergovernmental Cooperation		167,922.00				167,922.00	105,490.00	62,432.00		
	005	Efficiency in Government	168,012.78		250,000.00			418,012.78	183,592.27	206,359.92	6,361.13	21,699.46
	006	Special Contingency	1,254,691.57	1,658,945.00	300,000.00		(20,000.00)	3,193,636.57	522,377.90	1,158,071.06	163,715.41	1,349,472.20
	008	Governor's Discretionary Ctg.	5,000.00	50,000.00				55,000.00	30,000.00	24,990.55		9.45
	009	Agency Funding Ctg.	85,000.00					85,000.00	64,925.00			20,075.00
	010	Veteran's Affair Committee	2,500.00	5,737.00				8,237.00	4,641.60	2,881.62		713.78
	011	Planning Coordinator	111,602.57	1,228,316.00	110,000.00		789.00	1,450,707.57	709,084.29	599,657.43	45,326.67	96,639.18
	012	Audit Advalorem	48,119.35					48,119.35	38,782.32			9,337.03
	015	Agriculture Mediation Bd (Ch 48)		25,000.00				25,000.00	12,233.50	7,502.46	5,263.56	0.48
	017	Centennial Commission (Chpt 89)	31,620.06	644,798.00				676,418.06	252,231.27	403,254.55	19,634.84	1,297.40
	019	Civil Defense State Match	125,000.00					125,000.00	4,314.27		120,685.73	
	030	Citizens Task Force	1,193.79					1,193.79	1,193.79			
		Agency Total	1,845,088.50	4,727,517.00	668,363.00	50,000.00	8,289.00	7,299,257.50	2,397,574.14	2,971,803.40	413,775.34	1,516,104.62
002		Secretary of State										
	001	Administration	94,271.92	1,603,117.00	266,836.00			1,964,224.92	857,766.80	1,012,306.12	47,252.36	46,899.64
003		State Auditor										
	001	Administration	240,960.95	2,975,295.00	(30,577.00)		(17,406.56)	3,168,272.39	1,097,697.30	1,142,742.09	781,249.79	146,583.21
	008	Oil and Gas Auditing	17,844.86	1,100,508.00			(678,717.64)	439,635.22	433,345.40			6,289.82
	009	Budget Reserve Account					20,483,258.88	20,483,258.88	20,483,258.88			
	011	Special Salary Increase (Ch 89)		750,000.00				750,000.00	239,264.18	240,084.00	3,235.00	267,416.82
	013	Salary Increases		2,462,000.00	4,664,000.00			7,126,000.00		1,544,695.00	5,111.06	5,576,193.94
	015	Salaries For Judges (Chpt 96)		143,272.00	135,000.00			278,272.00		43,435.00		234,837.00
		Agency Total	258,805.81	7,431,075.00	4,768,423.00		19,787,134.68	32,245,438.49	22,253,565.76	2,970,956.09	789,595.85	6,231,320.79
004		State Treasurer										
	001	Administration	34,174.53	945,890.00				980,064.53	474,472.56	469,306.97	20,879.25	15,405.75
	002	Investment Managers			550,000.00			550,000.00		274,414.34	275,585.00	0.66
	003	Veteran's Tax Exemption		1,173,150.00				1,173,150.00	485,454.21	470,447.76		217,248.03
	007	Tax Refund to Elderly & Disabled		11,005,800.00				11,005,800.00	5,312,129.94	5,244,311.07		449,358.99
	016	Police Officer's Retirement		1,484,000.00				1,484,000.00	742,000.00	742,000.00		
		Agency Total	34,174.53	14,608,840.00	550,000.00			15,193,014.53	7,014,056.71	7,200,480.14	296,464.25	682,013.43
005		Department of Education										
	001	Administration	30,810.78	1,003,289.00	14,129.00		(36,807.00)	1,011,421.78	446,932.87	476,024.53	15,361.43	73,102.95
	003	District Services (Chpt 89)	403,213.50	3,046,256.00			224,305.00	3,673,774.50	1,377,657.77	1,735,072.78	298,986.26	262,057.69
	005	Task Force			10,000.00			10,000.00	428.35	5,173.15		4,398.50
	006	Deaf Services	30,905.18	1,474,900.00	109,867.00		(109,867.00)	1,505,805.18	618,079.20	692,642.23	83,560.85	111,522.90
	007	Blind Services	11,695.25	902,320.00	77,631.00		(77,631.00)	914,015.25	406,909.12	435,972.87	9,724.83	61,408.43
	009	Foundation Program (Chpts 82,89)	38,048,298.41	2,268,000.00	950,000.00			41,266,298.41	15,538,739.05	14,057,800.94	11,669,758.42	
		Agency Total	38,524,923.12	8,694,765.00	1,161,627.00			48,381,315.12	18,388,746.36	17,402,686.50	12,077,391.79	512,490.47
006		Dept. of Admin. & Fiscal Control										
	001	Administration	1,552.00	487,148.00			15,000.00	503,700.00	238,899.00	243,140.58	21,464.41	196.01
	003	Budget Division	4,178.22	1,175,241.00	97,156.00		(72,467.00)	1,204,108.22	546,328.07	564,896.34	64,295.23	28,588.58
	004	Purchasing & Property Control	93,792.04	3,276,647.00			(60,000.00)	3,310,439.04	1,227,461.15	1,377,324.83	17,350.24	688,302.82
	005	Wyoming Surplus Property	1,347.85	344,637.00				345,984.85	162,850.51	156,900.46	7,787.45	18,446.43
	006	Personnel	233,115.30	2,402,808.00				2,635,923.30	1,071,501.17	1,254,108.41	157,070.98	153,242.74
	007	Data Services Division		77,016.00			20,600.00	97,616.00	46,395.83	49,296.43		1,923.74
	009	Research and Statistics	49,165.39	564,458.00			(15,693.00)	597,930.39	262,805.62	266,327.96	36,104.57	32,692.24
	016	Insurance	136,454.24	1,550,000.00			60,000.00	1,746,454.24	1,250,689.43	395,346.26	217,287.19	(116,868.64)
	070	Property Repair and Maintenance	312,624.75	386,550.00				699,174.75	341,052.60	251,137.81	103,834.52	3,149.82
	071	Capital Outlay	80,775.71					80,775.71	45,565.70			35,210.01
	073	Kendrick Building				32,000.00		32,000.00		17,639.60	14,360.40	
	075	Construction and Remodeling	315.00					315.00	282.65			32.35
	080	Central Services Supervision	2,156.39	317,216.00			(27,575.00)	291,797.39	121,718.21	143,898.55	450.00	25,730.63
	081	Leasing		3,638,726.00				3,638,726.00	1,448,774.19	2,149,467.65	40,483.91	0.25
	083	Central Mail	17,477.40	550,382.00				567,859.40	245,638.39	274,494.52	1,973.73	45,752.76
	085	Telecommunication Leasing	158,978.20	412,170.00			(12,000.00)	559,148.20	297,531.89	223,432.58	34,159.56	4,024.17
	086	Buildings and Grounds	95,994.92	6,844,906.00			(68,276.00)	6,872,624.92	3,323,509.05	3,268,464.74	268,758.16	11,892.97
	087	Security	8,713.46	713,152.00			(369,125.03)	352,740.43	351,757.62	880.41		102.40

088	Office Machine Repair	34,768.88	548,793.00			16,575.00	600,136.88	287,891.47	299,009.78	6,872.64	6,362.99
	Agency Total	1,231,409.75	23,289,850.00	97,156.00	32,000.00	(512,961.03)	24,137,454.72	11,270,652.55	10,935,766.91	992,252.99	938,782.27
007	Adjutant General										
001	Administration	90,586.52	2,785,610.00			(17,000.00)	2,859,196.52	1,315,187.46	1,264,016.58	30,000.00	249,992.48
002	Air Guard	675.72	238,815.00			17,000.00	256,490.72	114,902.50	130,186.23	1,500.00	9,901.99
004	Army Guard	4,055.07	154,978.00	40,000.00			199,033.07	102,368.78	73,276.15	9,362.93	13,825.21
005	Tuition Benefits		117,265.00	7,000.00			124,265.00	76,414.76	47,848.42		1.82
070	Capital Outlay	177,073.98	500,000.00				677,073.98	112,165.03	48,371.17	513,879.40	2,458.38
	Agency Total	272,391.29	3,796,668.00	47,000.00			4,116,059.29	1,721,038.53	1,563,898.55	554,942.33	276,179.88
008	Statewide Public Defenders										
001	Administration	9,816.66	2,751,132.00	125,270.00			2,886,218.66	1,419,109.68	1,458,300.24	1,968.12	6,840.62
009	Aeronautics Commission										
001	Administration	15,132.93	733,645.00			7,000.00	755,777.93	372,954.33	364,534.05	17,045.45	1,244.10
002	Search and Rescue	4,700.00	19,782.00				24,482.00	4,613.57	4,030.35	8,300.00	7,538.08
004	Air Search Training	1,677.74					1,677.74	1,649.85			27.89
070	Airport Improvements	1,078,378.45	2,486,200.00			(7,000.00)	3,557,578.45	1,207,633.79	1,244,435.34	985,998.95	119,510.37
	Agency Total	1,099,889.12	3,239,627.00				4,339,516.12	1,586,851.54	1,612,999.74	1,011,344.40	128,320.44
010	Department of Agriculture										
001	Administration	17,496.37	2,545,687.00				2,563,183.37	1,127,052.17	1,292,938.93	130,215.46	12,976.81
002	Marketing Division		430,577.00				430,577.00	188,503.85	225,390.83	4,286.32	12,396.00
003	Standards & Consumer Services		3,418,154.00				3,418,154.00	1,619,148.63	1,742,774.96	99,716.00	514.41
006	Ag. Planning and Development	91,736.75					91,736.75	84,852.46			6,884.29
008	State Fair	19,227.11	1,900,354.00				1,919,581.11	873,418.92	996,375.28	24,230.90	25,556.01
010	Conservation Commission	900.00					900.00	600.00			300.00
011	Conservation Districts		54,865.00				54,865.00	54,865.00			
015	Rodent and Predator Control	22,192.00					22,192.00	21,192.25			999.75
017	Grasshopper Control	390,226.00					390,226.00	112,325.37			277,900.63
019	Consumer Compliance	105,320.89					105,320.89	95,158.54			10,162.35
020	Leafy Spurge	17,502.99					17,502.99	16,488.01			1,014.98
070	Capital Outlay Fair (Chpt 52)		10,000.00				10,000.00	10,000.00			
074	Capital Outlay - State Fair	26,703.99					26,703.99	17,370.34	9,333.65		
078	Wyoming Commodities (Ch. 239)			10,000.00			10,000.00				10,000.00
079	Capital Outlay - Laboratory	14,128.62					14,128.62	10,892.79	3,235.83		
	Agency Total	705,434.72	8,359,637.00	10,000.00			9,075,071.72	4,231,868.33	4,270,049.48	214,448.68	358,705.23
011	Dept. of Revenue & Taxation										
001	Administration	64,526.21	1,914,962.00	250,000.00		(21,000.00)	2,208,488.21	970,709.08	1,195,093.99	38,691.78	11,993.36
002	Revenue	522,948.79	17,322,367.00	2,018,798.00		(1,315,310.00)	18,548,803.79	8,810,829.47	8,622,466.40	946,749.23	168,758.69
003	Ad Valorem	2,631,490.06	2,767,414.00	1,344,992.00		(65,000.00)	6,678,896.06	3,581,349.36	2,559,895.93	531,949.40	5,701.37
070	Capital Outlay	3,250.00					3,250.00		1,500.00		1,750.00
	Agency Total	3,222,215.06	22,004,743.00	3,613,790.00		(1,401,310.00)	27,439,438.06	13,362,887.91	12,378,956.32	1,509,390.41	188,203.42
013	Archives, Museums & Historical										
001	Administration	1,794.20	311,365.00			62,210.00	375,369.20	190,406.51	183,504.68		1,458.01
002	Photographic - Graphic		150,987.00				150,987.00	76,830.52	73,997.92		158.56
003	Historical Research & Pub.	3,806.43	340,372.00				344,178.43	176,129.37	167,319.71		729.35
004	Archives - Records Management	24,407.28	1,093,186.00				1,117,573.28	574,905.72	540,266.85	2,344.86	50.85
005	Museums		829,197.00		10,000.00	(50,210.00)	788,987.00	396,090.51	395,875.45		(2,978.96)
006	Art Gallary	800.00	112,694.00			2,000.00	115,494.00	54,864.35	55,791.67		4,837.98
007	Historic Sites	5,475.92	857,070.00			(14,000.00)	848,545.92	414,183.92	429,718.97	2,942.72	1,700.31
008	Historic Preservation	4,644.21	324,877.00				329,521.21	164,064.50	163,901.99		1,554.72
071	Capital Outlay - Museums		50,000.00				50,000.00	15,449.24	14,638.00	19,912.76	
	Agency Total	40,928.04	4,069,728.00		10,000.00		4,120,656.04	2,062,924.64	2,025,015.24	25,205.34	7,510.82
014	Council on the Arts										
001	Administration		243,723.00			7,053.00	250,776.00	121,537.47	129,356.86		(138.33)
002	Folk Art & Community Services	2,746.46	76,819.00	5,600.00			85,165.46	43,956.46	41,209.00		
003	Artist in Residence		49,500.00	25,000.00		(3,342.00)	71,158.00	24,750.00	40,913.78	5,493.84	0.38
004	Literature Program		36,656.00				36,656.00	18,328.00	18,328.00		
	Agency Total	2,746.46	406,698.00	30,600.00		3,711.00	443,755.46	208,591.93	229,807.64	5,493.84	(137.95)
015	Attorney General										
001	Administration	45,208.78	3,572,118.00	76,000.00		63,855.00	3,757,181.78	1,788,840.96	1,945,687.42	11,831.31	10,822.09
003	Criminal Investigation	352,772.18	5,352,873.00	300,000.00		369,125.03	6,374,770.21	2,676,154.22	3,252,764.73	170,770.15	275,081.11
005	Law Academy	14,361.94	1,822,863.00	42,250.00			1,879,474.94	893,250.61	956,603.75	11,136.00	18,484.58
006	Peace Off. Stand. & Train. Comm.	1,210.92	170,176.00				171,386.92	86,099.27	85,218.77		68.88
009	Crime Victims Compensation Act	3,994.72					3,994.72	3,994.72			
	Agency Total	417,548.54	10,918,030.00	418,250.00		432,980.03	12,186,808.57	5,448,339.78	6,240,274.67	193,737.46	304,456.66
020	Dept. of Environmental Quality										
001	Administration	5,771.11	498,906.00			20,000.00	524,677.11	270,123.54	251,187.85	3,311.95	53.77
002	Air Quality		1,123,896.00				1,123,896.00	560,151.70	499,590.79	63,737.47	416.04
003	Water Quality	153,873.08	1,365,538.00	4,255,000.00		(22,000.00)	5,752,411.08	641,519.96	4,518,466.63	324,805.32	67,619.17
004	Land Quality	22,706.50	1,809,015.00				1,831,721.50	864,431.10	818,639.20	28,305.77	120,345.43
006	Solid Waste	7,446.04	491,024.00	83,050.00		66,700.00	648,220.04	234,708.12	321,053.78	5,787.14	86,671.00
007	Abandoned Drill Holes	6,100.00					6,100.00	2,787.19			3,312.81
008	Uranium Mill Tailings	87,431.42					87,431.42	3,441.47	0.10	83,989.95	(0.10)

STATE OF WYOMING
GENERAL FUND APPROPRIATION CONTROL
1989-1990 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM
JUNE 30, 1990

AGY #	PRG #	AGENCY/ PROGRAM	APPROPRIATION PRIOR YEARS	APPROPRIATION 1988 SESSION	APPROPRIATION 1989 SESSION	APPROPRIATION 1990 SESSION	APPROPRIATION ADJUSTMENTS	TOTAL APPROPRIATION BIEN. 1989-1990	APPROPRIATION EXPENDITURES FY 1989	APPROPRIATION EXPENDITURES FY 1990	ENCUMBRANCES FY 1990	APPROPRIATION BALANCE BIEN. 1989-1990
020		Dept. of Environ. Quality (Cont.)										
	070	Capital Outlay	36,000.00					36,000.00	3,670.00			32,330.00
		Agency Total	319,328.15	5,288,379.00	4,338,050.00		64,700.00	10,010,457.15	2,580,833.08	6,408,938.35	709,937.60	310,748.12
021		Department of Audit										
	001	Administration					77,844.22	77,844.22		63,391.53		14,452.69
	002	Financial/Consumer					802,212.63	802,212.63		760,304.47	1,888.00	40,020.16
	003	Public Lands					649,790.92	649,790.92		577,842.20	13,709.00	58,239.72
	004	Minerals					1,555,326.20	1,555,326.20		971,020.34	247,731.37	336,574.49
	005	Excise Tax					542,108.00	542,108.00		501,551.97	26,588.62	13,967.41
		Agency Total					3,627,281.97	3,627,281.97		2,874,110.51	289,916.99	463,254.47
022		Industrial Siting Administration										
	001	Administration	12,497.40	283,000.00				295,497.40	145,885.51	134,423.76		15,188.13
023		Public Service Commission										
	003	Transportation	4,425.00	671,772.00	(14,950.00)			661,247.00	261,608.40	297,287.04	7,205.87	95,145.69
031		Board of Mines										
	001	Administration		513,768.00	(1,726.00)			512,042.00	226,139.19	235,679.68	9,914.56	40,308.57
032		Wyo. Emergency Management Agency										
	001	Administration		223,712.00				223,712.00	107,263.66	96,407.46		20,040.88
	002	Population Protection Plan		63,706.00			(31,853.00)	31,853.00	12,767.14	20,240.45		(1,154.59)
	004	Disaster Preparedness		27,013.00				27,013.00	12,721.25	12,763.45		1,528.30
	006	Emergency Management Training		20,860.00				20,860.00	9,083.40	9,566.85		2,209.75
	009	Training		37,017.00				37,017.00	6,071.12	10,995.26		19,950.62
	010	Maintenance							1.42			(1.42)
		Agency Total		372,308.00			(31,853.00)	340,455.00	147,907.99	149,973.47		42,573.54
037		State Engineer										
	001	Administration	35,580.07	2,364,958.00			46,000.00	2,446,508.07	1,188,359.41	1,213,319.58	30,030.78	14,798.30
	002	Board of Control	7,368.00	761,385.00			22,000.00	790,753.00	372,175.49	400,127.39	5,924.97	12,525.15
	003	Hydrographer - Commissioner	34,349.00	1,222,978.00	(5,863.00)		(42,000.00)	1,209,464.00	547,859.25	538,717.72	50,211.00	72,676.03
	004	Interstate Streams	15,300.00	363,065.00			7,000.00	385,365.00	177,024.58	188,572.46	7,703.50	12,064.46
	005	USGS Cooperative	70,448.50	529,533.00			(7,000.00)	592,981.50	157,340.02	420,627.42	2,396.00	12,618.06
	007	Water Rights Information	39,269.00	337,554.00			(22,000.00)	354,823.00	131,236.32	172,208.56	17,070.94	34,387.18
	009	Flood Control	31,095.60					31,095.60	31,095.60			
	010	Safety of Dams	1,575.00	169,793.00			(4,000.00)	167,368.00	61,559.42	79,322.74	1,640.00	24,845.84
		Agency Total	234,955.17	5,749,266.00	(5,863.00)			5,978,358.17	2,666,650.09	3,012,895.87	114,977.19	183,835.02
039		State Examiner										
	001	Administration	2,165.00	262,112.00			(132,717.22)	131,559.78	131,474.01			85.77
	002	Bank Exams	16,105.00	1,164,695.00			(594,965.64)	585,834.36	586,389.52			(555.16)
	003	Public Fund Exams	11,900.00	1,130,710.00			(621,320.92)	521,289.08	516,690.04			4,599.04
	004	UCCC Administration	8,155.00	280,008.00			(147,698.75)	140,464.25	140,083.35			380.90
	005	Financial Institutions Board	470.00	12,765.00			(7,315.24)	5,919.76	5,879.23			40.53
		Agency Total	38,795.00	2,850,290.00			(1,504,017.77)	1,385,067.23	1,380,516.15			4,551.08
041		Fire Prevention & Electrical Sf.										
	001	Administration	5,553.82	586,917.00				592,470.82	268,665.63	302,486.50	10,404.14	10,914.55
	002	Fire Prevention	16,823.22	883,830.00				900,653.22	407,388.76	388,170.22	14,063.75	91,030.49
	003	Electrical Safety	6,115.53	604,743.00				610,858.53	272,487.66	287,327.30	18,736.84	32,306.73
		Agency Total	28,492.57	2,075,490.00				2,103,982.57	948,542.05	977,984.02	43,204.73	134,251.77
042		Geological Survey										
	001	Administration	7,734.85	1,150,238.00				1,157,972.85	575,493.64	578,309.59	3,858.78	310.84
	002	Publications	3,932.58	251,256.00				255,188.58	128,396.68	121,630.45	4,797.13	364.32
		Agency Total	11,667.43	1,401,494.00				1,413,161.43	703,890.32	699,940.04	8,655.91	675.16
043		Group Health Insurance										
	001	Administration			450,000.00			450,000.00		23,000.00		427,000.00
044		Insurance Department										
	001	Administration	25,860.36	1,034,839.00			1,000.00	1,061,699.36	484,280.18	523,468.85	6,969.98	46,980.35
	002	Examinations		858,401.00	60,000.00		(1,000.00)	917,401.00	427,129.28	449,777.47	9,364.45	31,129.80
	003	Licensing			30,000.00			30,000.00		7,297.78	22,702.22	
		Agency Total	25,860.36	1,893,240.00	90,000.00			2,009,100.36	911,409.46	980,544.10	39,036.65	78,110.15

045	Highway Department										
001	Highway Patrol	68,657.93	968,764.00	2,560.00			1,039,981.93	415,550.99	421,657.54	65,284.46	137,488.94
004	State Radio Network	29,828.42	32,542.00	(2,505.00)			59,865.42	42,922.18	11,701.60	2,300.56	2,941.08
006	Nugget Canyon Wildlife	187,500.00					187,500.00		187,500.00		
	Agency Total	285,986.35	1,001,306.00	55.00			1,287,347.35	458,473.17	620,859.14	67,585.02	140,430.02
046	Division of Manpower Planning										
001	Administration	11,876.54	138,105.00			31,853.00	181,834.54	79,603.00	91,837.05	7,625.00	2,769.49
047	Department of Labor & Statistics										
001	Administration	19,779.91	760,090.00				779,869.91	359,416.62	370,773.80	41,226.92	8,452.57
002	Labor Standards	3,167.95	397,146.00				400,313.95	199,220.46	199,718.50	1,154.35	220.64
003	Research and Statistics	16,987.35	193,690.00				210,677.35	102,963.18	88,564.09	8,153.61	10,996.47
004	WFEC	5,225.63	187,722.00				192,947.63	98,026.66	93,521.42	164.69	1,234.86
005	WCW	5,784.52	99,937.00				105,721.52	57,469.63	47,320.31	818.37	113.21
006	Consultation Private Sector	1,156.85	23,282.00				24,438.85	10,911.53	10,003.59	1,427.78	2,095.95
	Agency Total	52,102.21	1,661,867.00				1,713,969.21	828,008.08	809,401.71	52,945.72	23,113.70
051	Livestock Board										
001	Administration		372,986.00			(37,200.00)	335,786.00	153,462.94	156,305.08		26,017.98
002	Livestock Disease Control		447,855.00			37,200.00	485,055.00	190,676.76	218,359.22	5,095.00	70,924.02
005	Brand Recording & Permits		135,404.00	135,404.00			270,808.00	104,834.66	97,182.61		68,790.73
007	Livestock Inspection (Chpt 89)		1,186,528.00				1,186,528.00	582,123.86	593,042.58		11,361.56
	Agency Total		2,142,773.00	135,404.00			2,278,177.00	1,031,098.22	1,064,889.49	5,095.00	177,094.29
053	EDS Board										
001	Administration	201,677.28	3,043,237.00	485,050.00			3,729,964.28	1,539,035.64	1,747,237.58	299,244.57	144,446.49
005	Investment EDS Board (Ch. 52)	5,000,000.00					5,000,000.00	5,000,000.00			
014	Energy Conservation		35,661.00				35,661.00	7,912.30	15,500.48		12,248.22
	Agency Total	5,201,677.28	3,078,898.00	485,050.00			8,765,625.28	6,546,947.94	1,762,738.06	299,244.57	156,694.71
054	Board of Nursing										
002	School Accreditation	1,171.92	123,076.00				124,247.92	47,457.28	70,872.32	1,280.40	4,637.92
057	Community College Commission										
001	Administration	6,190.57	413,977.00			23,282.00	443,449.57	215,830.62	215,273.34	8,714.00	3,631.61
002	Grants and Aid Payments		73,176,546.00	3,055,603.00			76,232,149.00	36,588,273.00	39,643,876.00		
004	State Aid Incentives		250,000.00			(23,282.00)	226,718.00	106,214.00	118,700.00	450.00	1,354.00
	Agency Total	6,190.57	73,840,523.00	3,055,603.00			76,902,316.57	36,910,317.62	39,977,849.34	9,164.00	4,985.61
059	Board of Pharmacy										
001	Administration		113,568.00				113,568.00	56,779.51	60,594.00		(3,805.51)
060	Public Lands										
001	Administration	253,373.55	3,759,144.00			(34,970.00)	3,977,747.55	1,811,356.44	1,758,435.83	226,435.49	181,519.79
002	Forestry	474,358.92	2,633,761.00	435,000.00			3,543,119.92	1,736,097.76	1,479,525.80	317,892.21	9,604.35
	Agency Total	727,932.47	6,392,905.00	435,000.00		(34,970.00)	7,520,867.47	3,547,454.20	3,237,961.63	544,327.70	191,124.14
063	Governor's Residence										
001	Governor's Residence	13,867.00	329,343.00				343,210.00	133,699.52	98,659.91	14,890.67	95,959.90
065	State Library										
001	Administration	2,270.25	248,703.00	248,704.00			499,677.25	255,272.16	244,049.17	380.92	(25.00)
002	Information Services		296,484.00	296,484.00		(3,350.00)	589,618.00	289,543.96	303,374.09		(3,300.05)
003	Consulting Services					3,350.00	3,350.00				3,350.00
004	Bibliographic Services		219,607.00				219,607.00	116,646.43	102,956.15		4.42
009	State Circulation	1,984.00	616,105.00				618,089.00	263,682.96	301,296.04	53,110.00	
011	Geneology		19,800.00				19,800.00	9,900.00	9,900.00		
	Agency Total	4,254.25	1,400,699.00	545,188.00			1,950,141.25	935,045.51	961,575.45	53,490.92	29.37
066	Travel Commission										
001	Administration	728,041.34	5,172,589.00	1,788,985.00			7,689,615.34	3,399,525.56	3,662,007.28	511,703.95	116,378.55
002	Film Promotion	11,313.64	387,790.00				399,103.64	209,406.84	182,441.51	1,443.51	5,811.78
003	Tourist Center	2,900.16					2,900.16	84.97			2,815.19
	Agency Total	742,255.14	5,560,379.00	1,788,985.00			8,091,619.14	3,609,017.37	3,844,448.79	513,147.46	125,005.52
067	University of Wyoming										
002	Instruction & Research	2,472,204.33	97,589,183.00	2,293,746.00		1,275,617.00	103,630,750.33	50,509,653.83	50,885,793.04	1,929,909.64	305,393.82
004	Extention and Public Service	84,339.62	8,956,595.00	200,520.00		7,298.00	9,248,752.62	4,341,803.88	4,697,037.29	119,127.80	90,783.65
006	Athletics	76,699.48	5,175,065.00	62,147.00		196,339.00	5,510,250.48	2,691,131.56	2,725,478.56	82,153.47	11,486.89
007	Maintenance Operation & Repair	253,674.98	10,061,303.00	(2,650,786.00)		170,127.00	7,834,318.98	5,016,498.44	2,533,789.45	238,124.13	45,906.96
008	General Services	303,979.21	10,276,400.00	361,407.00		121,220.00	11,063,006.21	5,140,366.01	5,540,092.82	252,005.64	130,541.74
009	Student Services & Student Aid	144,372.65	6,617,336.00	422,423.00		(732,551.00)	6,451,580.65	3,034,617.82	3,142,118.55	87,621.61	187,222.67
010	Management Audit			120,000.00			120,000.00				120,000.00
013	Human Medicine	128,316.67	11,502,315.00	149,518.00		(1,038,050.00)	10,742,099.67	4,968,797.15	4,639,089.38	203,193.04	931,020.10
017	Wyoming Water Res. Center	12,676.60	5,566.00	13,054.00			31,296.60	18,108.54	13,081.59	106.30	0.17
070	Capital Outlay (Chpt 52)	895,278.35	1,023,000.00				1,918,278.35	479,740.44	941,139.78	417,080.70	80,317.43
	Agency Total	4,371,541.89	151,206,763.00	972,029.00			156,550,333.89	76,200,717.67	75,117,620.46	3,329,322.33	1,902,673.43

STATE OF WYOMING
GENERAL FUND APPROPRIATION CONTROL
1989-1990 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM
JUNE 30, 1990

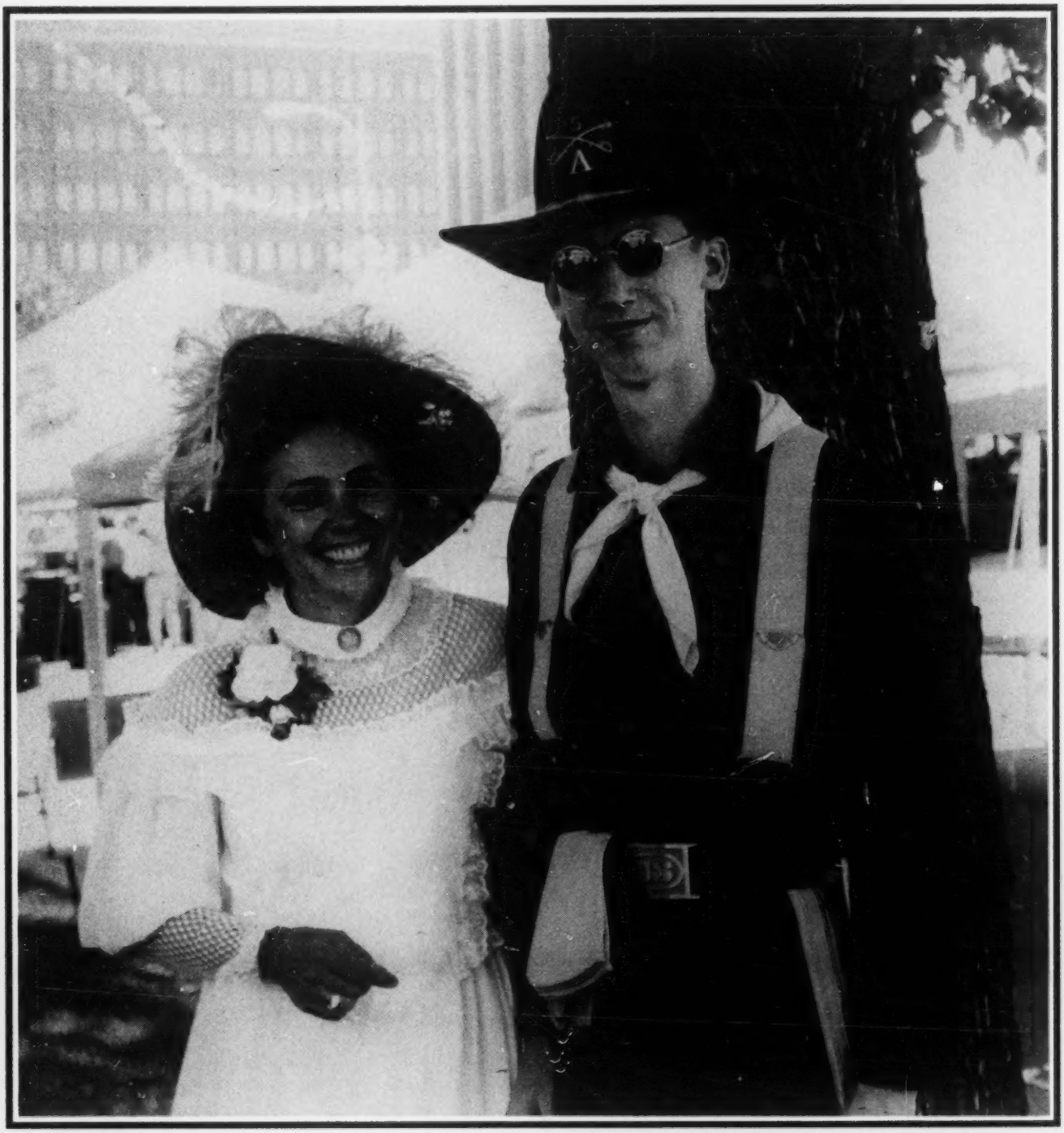
AGY #	PRG #	AGENCY/ PROGRAM	APPROPRIATION PRIOR YEARS	APPROPRIATION 1988 SESSION	APPROPRIATION 1989 SESSION	APPROPRIATION 1990 SESSION	APPROPRIATION ADJUSTMENTS	TOTAL APPROPRIATION BIEN. 1989-1990	APPROPRIATION EXPENDITURES FY 1989	APPROPRIATION EXPENDITURES FY 1990	ENCUMBRANCES FY 1990	APPROPRIATION BALANCE BIEN. 1989-1990
069		West. Intr. Comm. for Higher Ed.										
	020	Administration		129,472.00				129,472.00	62,302.93	65,918.05	317.95	933.07
	021	Operations		4,031,708.00				4,031,708.00	1,618,341.20	1,999,825.47	9,000.00	404,541.33
		Agency Total		4,161,180.00				4,161,180.00	1,680,644.13	2,065,743.52	9,317.95	405,474.40
070		Workers' Compensation Division										
	001	Administration	19,679.45	3,725,137.00	826,922.00		(63,855.00)	4,507,883.45	1,850,624.40	1,912,586.97	661,473.93	83,198.15
	003	Industrial Accident Premiums	32,466.89	588,000.00	416,203.00	273,654.00		1,310,323.89	238,742.33	999,621.56	70,809.73	1,150.27
		Agency Total	52,146.34	4,313,137.00	1,243,125.00	273,654.00	(63,855.00)	5,818,207.34	2,089,366.73	2,912,208.53	732,283.66	84,348.42
071		Dept. of Health & Social Serv's										
	001	Administration	32,777.13	1,404,036.00	(237,000.00)		22,000.00	1,221,813.13	633,881.95	565,001.47	13,729.46	9,200.25
	002	Gov. Comm. for Emp. Handicapped	260.00					260.00	155.39			104.61
	010	Health Services	127,551.03	1,744,212.00			55,000.00	1,926,763.03	776,351.70	890,442.88	86,026.66	173,941.79
	020	Disease Control	73,055.17	2,889,594.00	268,520.00		(78,900.00)	3,152,269.17	1,455,866.38	1,538,754.72	32,612.74	125,035.33
	030	Medical Assistance	55,689.67	38,380,876.00	1,418,996.00		4,058,554.00	43,914,115.67	21,647,648.94	21,609,956.47	513,326.89	143,183.37
	035	Dental Health	1,600.00	1,297,853.00			600.00	1,300,053.00	636,528.22	655,125.01	1,000.00	7,399.77
	040	Family Health	171,577.57	5,606,439.00			(3,000.00)	5,775,016.57	2,642,250.81	2,595,926.37	470,439.62	66,399.77
	042	WIC Administration							47.49			(47.49)
	045	Nursing Services	2,334.54	4,211,830.00				4,214,164.54	1,972,128.55	2,240,986.22		1,049.77
	050	Public Assistance & Soc. Ser.	1,460,913.88	45,625,265.00	9,751,082.00		(4,064,747.00)	52,772,513.88	24,062,988.06	26,434,257.70	1,595,619.62	679,648.50
	060	Vocational Rehabilitation	30,982.81	3,181,627.00				3,212,609.81	1,396,876.63	1,558,923.63	161,158.25	95,651.30
	080	Community Programs	308,288.85	29,545,412.00	1,670,500.00			31,524,200.85	14,335,446.20	16,482,689.91	634,735.23	71,329.51
	090	Aging	30,811.28	1,522,382.00			4,300.00	1,557,493.28	745,841.27	752,505.71	54,242.31	4,903.99
		Agency Total	2,295,841.93	135,409,526.00	12,872,098.00		(6,193.00)	150,571,272.93	70,306,011.59	75,324,570.09	3,562,890.78	1,377,800.47
072		Retirement System Board										
	001	Administration	193,099.75	1,828,365.00	(15,313.00)			2,006,151.75	757,611.16	872,172.93	270,228.05	106,139.61
	002	Retiree's Pre 1953		7,248.00				7,248.00	3,335.00	2,608.00		1,305.00
	003	Retiree's Pre 1975		4,414,368.00				4,414,368.00	2,094,153.16	1,993,264.50		326,950.34
	004	Paid Firemen's Pension	1,213.42	7,344,488.00				7,345,701.42	3,679,899.77	3,663,868.58		1,933.07
	006	Highway Patrol		2,116.00				2,116.00				2,116.00
	007	Game & Fish								29,675.50		(29,675.50)
		Agency Total	194,313.17	13,596,585.00	(15,313.00)			13,775,585.17	6,534,999.09	6,561,589.51	270,228.05	408,768.52
074		Recreation Commission										
	001	Administration	6,896.38	1,097,647.00			(14,915.00)	1,089,628.38	547,329.09	511,784.19	30,514.34	0.76
	002	State Parks	195,734.57	5,284,933.00			(2,802.00)	5,477,865.57	2,760,367.72	2,614,350.04	102,195.77	952.04
	021	Archeology	10,126.95	187,384.00			5,717.00	203,227.95	101,861.50	63,467.27	2,479.00	35,420.18
	031	Snowmobile	2,300.00	235,332.00			12,000.00	249,632.00	116,659.21	116,743.66	1,049.03	15,180.10
	070	Capital Outlay (Chpt 52)	115,402.87	54,700.00				170,102.87	128,301.05	43,283.66	5,609.79	(7,091.63)
	099	Natural Res Ed Center				158,000.00		158,000.00			158,000.00	
		Agency Total	330,460.77	6,859,996.00		158,000.00		7,348,456.77	3,654,518.57	3,349,628.82	299,847.93	44,461.45
080		Board of Charities & Reform										
	001	Administration	19,335.47	734,507.00			313,638.00	1,067,480.47	463,084.59	544,026.37	17,077.60	43,291.91
	002	County Jail Housing	532,791.28	500,000.00		161,640.00		1,194,431.28	382,008.14	203,192.08	208,453.69	400,777.37
	003	Adult Community Corrections		1,966,058.00			(196,605.00)	1,769,453.00	478,223.84	1,008,659.85	115,000.00	167,569.31
	004	Emergency Medical	3,367.56	361,350.00			31,000.00	395,717.56	192,297.95	195,587.44	7,832.17	
	005	Conservation Correctional Camp		1,209,442.00			(74,757.00)	1,134,685.00	233,375.45	896,727.58	1,192.95	3,389.02
	006	Medication Training		40,000.00				40,000.00	20,467.38	960.00	18,572.62	
	008	Contingency Correction		200,000.00				200,000.00	93,604.50	55,580.21	50,815.29	
	009	Juv. Justice & Del					3,000.00	3,000.00				3,000.00
	020	Medication Aides			402,207.00		(397,207.00)	5,000.00			5,000.00	
	070	Institution Art	3,437.87					3,437.87	2,318.59			1,119.28
		Agency Total	558,932.18	5,011,357.00	402,207.00	161,640.00	(320,931.00)	5,813,205.18	1,865,380.44	2,904,733.53	423,944.32	619,146.89
081		Dept. of Probation & Parole										
	001	Administration	33,793.65	1,036,819.00	15,000.00		87,000.00	1,172,612.65	560,608.65	581,318.72		30,685.28
	002	Field Services	29,135.68	3,394,309.00			(87,000.00)	3,336,444.68	1,594,418.68	1,732,005.44		10,020.56
	003	Board of Parols		189,128.00				189,128.00	75,534.31	90,850.28		22,743.41
		Agency Total	62,929.33	4,620,256.00	15,000.00			4,698,185.33	2,230,561.64	2,404,174.44		63,449.25
088		Women's Center										
	001	Administration	7,224.00	404,085.00			(13,450.00)	397,859.00	200,613.72	200,359.75	546.94	(3,661.41)
	002	Supportive Services	32,568.00	2,404,672.00			56,368.00	2,493,608.00	1,220,199.14	1,265,306.94	1,233.95	6,867.97

070	Capital Outlay	30,000.00					30,000.00	20,357.66			9,642.34
	Agency Total	69,792.00	2,808,757.00			42,918.00	2,921,467.00	1,441,170.52	1,465,666.69	1,780.89	12,848.90
089	Honor Farm										
001	Administration	5,786.72	1,573,364.00	70,992.00		7,500.00	1,657,642.72	784,001.26	873,640.07		1.39
002	Farm Account		266,481.00				266,481.00	133,240.50	133,050.68		189.82
003	Education / Vocation	619.95	215,501.00				216,120.95	103,806.28	109,867.33	612.90	1,834.44
073	Capital Outlay	2,819.00					2,819.00	2,487.67			331.33
	Agency Total	9,225.67	2,055,346.00	70,992.00		7,500.00	2,143,063.67	1,023,535.71	1,116,558.08	612.90	2,356.98
090	Wyoming Youth Treatment Center										
001	Administration		280,427.00				280,427.00	135,256.74	145,094.31		75.95
002	Supportive Services	43,966.16	2,243,000.00				2,286,966.16	1,075,643.70	1,165,677.66	36,345.71	9,297.09
004	Rehabilitative Services	6,011.28	459,337.00				465,348.28	241,781.30	221,137.15		2,429.83
071	Capital Outlay - Fire Code	13,707.44					13,707.44				13,707.44
072	Capital Outlay - Safety Code	63,464.43					63,464.43	3,934.35	3,854.23	55,675.85	
	Agency Total	127,149.31	2,982,764.00				3,109,913.31	1,456,618.09	1,535,763.35	92,021.56	25,510.31
091	Girls' School										
001	Administration	3,595.57	289,717.00			42,000.00	335,312.57	172,984.21	159,421.51	1,141.22	1,765.63
002	Supportive Services	45,433.59	2,035,332.00			37,418.00	2,118,183.59	1,030,830.26	1,005,527.17	11,143.56	70,682.60
004	Education - Rehabilitation	2,075.00	1,096,136.00			(36,500.00)	1,061,711.00	505,617.14	542,390.03	30.35	13,673.48
005	Federal Assistance								779.70		(779.70)
071	Capital Outlay	15,340.09					15,340.09	440.00	6,096.44		8,803.65
	Agency Total	66,444.25	3,421,185.00			42,918.00	3,530,547.25	1,709,871.61	1,714,214.85	12,315.13	94,145.66
093	Boys' School										
001	Administration	8,362.00	351,182.00			18,000.00	377,544.00	191,836.89	180,278.59	1,712.28	3,716.24
002	Supportive Services	8,040.00	2,341,996.00			(18,000.00)	2,332,036.00	1,130,136.02	1,182,258.15	15,374.60	4,267.23
003	Health Services	2,109.00	174,964.00			59,509.00	236,582.00	77,390.13	143,151.08	14,366.15	1,674.64
004	Rehabilitative Services	20,992.00	1,244,051.00			23,000.00	1,288,043.00	635,940.96	648,173.91	2,594.00	1,334.13
083	Capital Outlay	22,817.37					22,817.37	22,377.30			440.07
	Agency Total	62,320.37	4,112,193.00			82,509.00	4,257,022.37	2,057,681.30	2,153,861.73	34,047.03	11,432.31
094	Pioneer Home										
001	Administration	797.24	280,027.00			5,375.00	286,199.24	137,968.67	146,293.94	1,001.59	935.04
002	Supportive Services	18,378.11	1,631,358.00			(51,975.00)	1,597,761.11	741,343.76	763,618.70	23,846.76	68,951.89
003	Health Services	5,324.65	720,020.00			32,500.00	757,844.65	368,395.80	369,956.33	11,858.02	7,634.50
072	C/O - Fire & Health Code	59,476.65					59,476.65	45,673.20	12,266.40	1,537.05	
	Agency Total	83,976.65	2,631,405.00			(14,100.00)	2,701,281.65	1,293,381.43	1,292,135.37	38,243.42	77,521.43
095	State Hospital										
001	Administration	26,120.03	1,193,124.00	4,674.00		(26,422.00)	1,197,496.03	497,286.99	605,438.31		94,770.73
002	Supportive Services	85,549.00	6,334,324.00	61,747.00		80,978.00	6,562,598.00	3,253,955.27	3,209,451.14	86,702.11	12,489.48
003	Health Services	47,730.87	12,369,700.00	742,508.00		281,455.00	13,441,393.87	6,392,256.69	6,905,105.76	167,076.16	(23,044.74)
004	Rehabilitative Services	11,626.91	3,643,565.00	89,078.00		(242,653.00)	3,501,616.91	1,653,611.74	1,847,908.12		97.05
005	Federal Assistance							0.20			(0.20)
	Agency Total	171,026.81	23,540,713.00	898,007.00		93,358.00	24,703,104.81	11,797,110.89	12,567,903.33	253,778.27	84,312.32
096	Training School										
001	Administration	41,010.92	2,284,994.00				2,326,004.92	1,141,666.46	1,141,305.17		43,033.29
002	Supportive Services (Chpt 34)	549,763.17	6,586,036.00	(29,829.00)			7,105,970.17	3,513,839.30	3,398,302.27	76,889.28	116,939.32
003	Health Services (Chpt 34)	164,884.67	15,710,603.00			149,583.00	16,025,070.67	7,728,839.39	8,042,133.13	20,386.93	233,711.22
004	Rehabilitative Services (Ch 34)	28,460.55	4,615,570.00				4,644,030.55	2,263,367.84	2,324,148.60	55.00	56,459.11
077	Capital Outlay	3,863.54					3,863.54	3,161.66			701.88
	Agency Total	787,982.85	29,197,203.00	(29,829.00)		149,583.00	30,104,939.85	14,650,874.65	14,905,889.17	97,331.21	450,844.82
097	Veterans' Home of Wyoming										
001	Administration	913.05	267,159.00			10,000.00	278,072.05	132,172.67	143,171.59	1,184.76	1,543.03
002	Supportive Services	27,024.29	1,301,988.00			(20,350.00)	1,308,662.29	568,278.20	623,736.99	47,209.92	69,437.18
003	Health - Rehabilitation Services	3,413.20	656,636.00				660,049.20	303,313.74	354,971.31	500.19	1,263.96
	Agency Total	31,350.54	2,225,783.00			(10,350.00)	2,246,783.54	1,003,764.61	1,121,879.89	48,894.87	72,244.17
098	Wyoming Retirement Center										
001	Administration	23,540.73	345,060.00				368,600.73	147,699.96	155,930.02		64,970.75
002	Supportive Services	27,428.00	1,788,782.00			24,450.00	1,840,660.00	880,175.21	837,796.59	3,646.50	119,041.70
003	Health Services	12,785.73	3,139,671.00			(146,837.00)	3,005,619.73	1,241,616.91	1,275,080.27	36,190.49	452,732.06
004	Rehabilitative Services	2,870.39	331,766.00				334,636.39	110,341.59	129,406.70	33,931.91	60,956.19
	Agency Total	66,624.85	5,605,279.00			(122,387.00)	5,549,516.85	2,379,833.67	2,398,213.58	73,768.90	697,700.70
099	State Penitentiary										
001	Administration	6,710.01	1,217,047.00	10,000.00			1,233,757.01	603,346.22	624,465.68		5,945.11
002	Supportive Services	36,001.83	13,301,583.00	371,745.00		66,000.00	13,775,329.83	6,897,115.19	6,888,287.49		(10,072.85)
003	Health Services	294,356.38	1,468,109.00	735,095.00		34,779.00	2,532,339.38	1,136,089.66	1,273,422.36		122,827.36
004	Rehabilitative Services	28,809.42	1,748,948.00	72,012.00		59,672.00	1,909,441.42	884,349.53	971,132.53		53,959.36
062	Sign Shop	602.94	27,999.00				28,601.94	12,064.49	13,599.86		2,937.59
063	License Plate Shop	14,018.07	173,756.00			(29,000.00)	158,774.07	82,125.24	62,348.58		14,300.25
064	Garment Shop	2,490.00	77,081.00				79,571.00	30,225.91	46,277.82		3,067.27
070	Capital Outlay	600,000.00					600,000.00	598,028.94	135.84		1,835.22
	Agency Total	982,988.65	18,014,523.00	1,188,852.00		131,451.00	20,317,814.65	10,243,345.18	9,879,670.16		194,799.31

STATE OF WYOMING
GENERAL FUND APPROPRIATION CONTROL
1989-1990 BIENNIUM APPROPRIATION CONTROL - BY AGENCY BY PROGRAM
JUNE 30, 1990

AGY #	PRG #	AGENCY/ PROGRAM	APPROPRIATION PRIOR YEARS	APPROPRIATION 1988 SESSION	APPROPRIATION 1989 SESSION	APPROPRIATION 1990 SESSION	APPROPRIATION ADJUSTMENTS	TOTAL APPROPRIATION BIEN. 1989-1990	APPROPRIATION EXPENDITURES FY 1989	APPROPRIATION EXPENDITURES FY 1990	ENCUMBRANCES FY 1990	APPROPRIATION BALANCE BIEN. 1989-1990
101		Supreme Court										
	001	Administration	43,131.92	3,210,163.00	56,919.00			3,310,213.92	1,547,408.61	1,593,871.30	72,400.00	96,534.01
	002	Judicial Nominating Committee	1,609.90	12,848.00				14,457.90	5,153.56			9,304.34
	003	Judicial Legal Contin.		24,750.00				24,750.00				24,750.00
	004	Law Library	2,050.00	523,473.00	43,145.00		(4,100.00)	564,568.00	221,191.62	278,865.95	15,538.00	48,972.43
	005	County Courts	31,984.10	7,686,017.00	51,820.00		4,100.00	7,773,921.10	3,483,393.74	3,853,721.06	221,355.50	215,450.80
	007	County Court Computers	230,961.31					230,961.31	230,961.31			
		Agency Total	309,737.23	11,457,251.00	151,884.00			11,918,872.23	5,488,108.84	5,726,458.31	309,293.50	395,011.58
103		Judicial Supervisory Commission										
	001	Administration		10,000.00				10,000.00	4,244.15	3,481.38		2,274.47
120		Judicial District 1A										
	001	Administration		339,101.00				339,101.00	159,709.26	170,986.62	4,005.00	4,400.12
121		Judicial District 1B										
	001	Administration	5,731.00	371,441.00				377,172.00	186,257.02	179,400.46	4,132.00	7,382.52
122		Judicial District 2A										
	001	Administration	25,009.57	349,650.00				374,659.57	192,130.35	171,123.67	6,353.00	5,052.55
123		Judicial District 2B										
	001	Administration	900.00	391,939.00				392,839.00	169,225.95	190,013.63		33,599.42
124		Judicial District 3B										
	001	Administration		383,583.00			(1,500.00)	382,083.00	168,997.54	176,236.58		36,848.88
125		Judicial District 3A										
	001	Administration		315,452.00	15,268.00			330,720.00	148,064.70	150,696.15	20,000.00	11,959.15
126		Judicial District 4										
	001	Administration		448,785.00				448,785.00	214,717.17	212,268.45	16,587.00	5,212.38
127		Judicial District 5A										
	001	Administration	1,400.00	357,325.00			10,800.00	369,525.00	181,477.14	181,472.11	1,300.00	5,275.75
	002	Water Litigation		225,097.00			(17,200.00)	207,897.00	90,910.70	95,083.46	400.00	21,502.84
		Agency Total	1,400.00	582,422.00			(6,400.00)	577,422.00	272,387.84	276,555.57	1,700.00	26,778.59
128		Judicial District 5B										
	001	Administration		356,507.00	56,338.00		6,400.00	419,245.00	202,741.53	206,019.62		10,483.85
129		Judicial District 6A										
	001	Administration	11,450.00	374,122.00				385,572.00	174,381.07	191,532.23	4,658.00	15,000.70
130		Judicial District 7A										
	001	Administration		285,721.00				285,721.00	141,132.39	137,420.33		7,168.28
131		Judicial District 7B										
	001	Administration		409,354.00				409,354.00	199,166.30	202,900.79		7,286.91
132		Judicial District 9A										
	001	Administration		379,699.00	11,314.00			391,013.00	190,533.24	200,312.42		167.34
133		Judicial District 8A										
	001	Administration		319,741.00				319,741.00	156,283.84	157,684.25	1,600.00	4,172.91
134		Judicial District 9B										
	001	Administration		395,833.00				395,833.00	181,206.72	207,999.89	758.37	5,868.02
135		Judicial District 6B										
	001	Administration	4,623.33	337,645.00			1,500.00	343,768.33	168,754.64	174,011.07	1,002.62	
136		Judicial District 8B										
	001	Administration		318,834.00				318,834.00	144,933.75	160,491.74		13,408.51
151		District Attny. - Laramie County										
	001	Administration		872,822.00				872,822.00	361,598.11	386,149.17	38,999.14	86,075.58

157	District Attny. - Natrona County										
001	Administration	3,650.00	874,055.00	9,770.00			887,475.00	412,056.05	450,443.77	24,975.18	
160	County & Prosecuting Attorneys										
001	Administration		940,000.00				940,000.00	469,999.96	468,282.60		1,717.44
201	Legislative Service Office										
001	Administration	1,236,508.13		4,335,738.00	1,520,178.00		7,092,424.13	2,842,270.36	2,466,267.97	1,642,370.67	141,515.13
220	Environmental Quality Council										
001	Administration		180,319.00				180,319.00	88,309.17	81,034.90		10,974.93
270	Office of Admin. Hearings										
002	Office Of Admin. Hearings		285,328.00	282,387.00			567,715.00	269,226.85	288,372.77	7,048.59	3,066.79
367	U.W. - Higher Ed. Computer Net.										
001	Administration	88,345.75	1,311,397.00	11,618.00			1,411,360.75	545,927.30	710,681.51	136,076.63	18,675.31
467	U.W. - Development										
001	Office of Development	14,482.10	703,108.00	21,213.00			738,803.10	342,462.18	359,118.52	13,665.99	23,556.41
002	Centennial Fund - Matching	780,000.00					780,000.00	280,000.00		500,000.00	
003	American Heritage Center	4,030,244.45					4,030,244.45	37,096.64	457,509.03	3,535,638.78	
	Agency Total	4,824,726.55	703,108.00	21,213.00			5,549,047.55	659,558.82	816,627.55	4,049,304.77	23,556.41
	Fund Total	$ 72,320,107.45	$677,551,936.00	$ 45,570,809.00	$ 2,205,472.00	$ 20,483,258.88	$818,131,583.33	$384,212,568.76	$376,025,743.07	$ 36,474,402.79	$ 21,418,868.71



Festival goers often provided entertainment with their costumes. Here Secretary of State Kathy Karpan poses with Norman Hansen of the 5th Calvary Reorganized.

STATE OF WYOMING

EARMARKED REVENUE FUND
WYOMING WATER DEVELOPMENT ACCOUNTS
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE
ARISING FROM CASH TRANSACTIONS

JUNE 30, 1990

	Coal Tax Account I (02-029-002)	Oil & Gas Tax Account II (02-029-003)
Assets		
Cash with Treasurer	$144,574,125	$ 30,508,865
Loans Receivable[1]	20,065,661	10,253,387
Cash in Subsidiary Accounts	2,106,054	412,043
Total Assets	$166,745,840	$ 41,174,295
Liabilities, Reserves and Fund Balance:		
Liabilities:	$	$
Reserves:		
Reserved for Appropriation	72,713,422	4,319,087
Reserved for Grants	34,344,251	8,577,138
Reserved for Loans	33,580,731	3,981,574
Reserved for Buy-Backs	110,000	
Total Reserves	140,748,404	16,877,799
Fund Balance, June 30, 1990	25,997,436	24,296,496
Total Liabilities, Reserves and Fund Balance	$166,745,840	$ 41,174,295

[1]Loans Receivable are long term loans and no interest or principal will be received on many of these for five years and most are being amortized on 35 to 50 year loans.

STATE OF WYOMING

EARMARKED REVENUE FUND
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
WYOMING WATER DEVELOPMENT ACCOUNT
(COAL TAX 02-029-002)
FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account	Session-Chapter	Name	Loans [1] From Fund	Terms	Grants	Appropriation	Used FY 1990	Repealed FY 1990 S.L.	Unused Loans Grants and Appropriations
029-004	'81-8 (41-2-119)	Water Development Grants	$		$ 390,185	$	$ 44,730	$	$ 345,455
	'84-35 (2)				467,339		94,721		372,618
029-015	'84-52 (5)(a)	Deer Creek				903,046	74,700		828,346
053-016	'82-10 (3)	Buffalo Bill Dam				15,569,000	15,569,000		
029-015	'85-89 (5)	Deer Creek				44,866,864	492,201		44,374,663
015-004	'85-100 (1)	Big Horn Adjutication - Attorney General				17,364	17,364		
037-002	'85-100 (3)	Big Horn Adjutication - Engineer Office				206,023	138,256		67,767
029-049	'85-101 (4)(a)	Sulphur Creek	141,897	4% 50 yrs.			80,056		61,841
	(4)(b)				425,690		240,167		185,523
	'86-94 (4)(a)	Sulphur Creek	1,250,000	4% 50 yrs.					1,250,000
	(4)(b)				3,750,000				3,750,000
029-038	'86-113 (9)(c)	Shell Valley Watershed				162,435	45		162,390
029-038	'86-91 (4)(a)	Lake Adelaide Project	543,770	4% 50 yrs.			178,540		365,230
	(4)(b)				1,631,309		535,619		1,095,690
029-006	'86-95 (4)(a)	Rawlins Groundwater	846,651	4% 50 yrs.			568,631		278,020
	(4)(b)				1,411,083		947,719		463,364
029-037	'86-113 (9)(a)	Shoshone Municipal Pipeline [2]				216,464	18,418		198,046
	'86-113 (13)	Select Water Committee Leg.				114,500		114,500	
029-020	'86-114 (4)(a)	City of Cheyenne				27,064	20,658	6,406	
	(4)(b)				1,090,877		447,673		643,204
029-067	'86-120 (5)(a)	Fremont Lake	137,166	5% 30 yrs.					137,166
	(5)(b)				125,000				125,000
029-072	'87-115 (5)	Yoder Ground Water			15,439		161		15,278
029-037	'87-116	Shoshoni Municipal Pipe Line Project	3,831,102	4% 50 yrs.			3,136,616		694,486
					11,493,305		9,409,849		2,083,456
029-060	'88-4 (4)(a)	Bedford Water Project	279,440	4% 44 yrs.			279,440		
	(4)(b)				567,347		567,347		
037-010	'88-28 (1)	Endangered Species				46,000	46,000		
067-010	'88-30 (1)	Water Resource Center University				684,000	684,000		
029-071	'88-79 (4)(b)	Natrona County Regional Water System				70,664	69,341	1,323	
029-073	'88-79 (4)(b)	North. Washakie Co. Flood Control Study				661		661	
029-052	'88-79 (5)(a)	Buffalo Municipal Reservoir Project				132,683	26,147		106,536
029-044	'88-79 (5)(a)	Crow Creek Flood Control / Groundwater Recharge Project				134,588	87,528		47,060
029-061	'88-79 (5)(a)	Edgerton/Midwest Water Supply Project				121,639	12,577	109,062	
029-026	'88-79 (5)(a)	Little Snake River Water Project - 1				2,647,927	124,797	2,438,044	85,086
029-050	'88-79 (5)(a)	Middle Fork Dam and Reservoir Proj. - 2				1,941,990	39,116	1,902,874	
029-032	'88-79 (5)(a)	Rock Springs/Green River Water Supply P.				37,922	62,922	(25,000)	
029-034	'88-79 (5)(a)	Smith Fork Dam and Reservoir Project				24,508	63	24,445	
029-033	'88-79 (5)(a)	Tongue River/Sheridan Water Supply				140,057	140,057		
029-051	'88-79 (5)(a)	West Fork Dam and Reservoir Project				25,000		25,000	
029-029	'88-79 (5)(b)	Big Sandy Salanity Control Project				845		845	
029-036	'88-79 (5)(b)	Cody Canal/Lakeview Water Management Prj.				1,000		1000	

029-025	'88-79 (5)(b)	Corn Creek Irrigation Project				1,000		1000	
029-039	'88-79 (5)(b)	Viva Naughton Reservoir Enlargement Proj.				1,000		1000	
029-012	'88-79 (5)(b)	Westside Irrigation Project				3,684		3,684	
029-018	'88-79 (5)(b)	Wind River/Blue Holes Project				1,000	346	654	
029-058	'88-79 (5)(c)	Big Horn Basin Rural Domestic Water Supply Project				64,370	6,455		57,915
029-074	'88-79 (5)(c)	Centennial Domestic Water				32,036	21,038	10,998	
029-075	'88-79 (5)(c)	Bitter Creek Drainage Flood Control Study				78,077	7,950		70,127
029-087	'88-79 Sec. (7)	Sandstone Project Appropriation				5,000,000			5,000,000
029-010	'88-79 Sec. (12)	Snake River Basin (Engineer)				25,000	25,000		
029-010	'88-89 Sec. (29)	Water Development Administration				1,141,773	801,351	24,434	315,988
029-010	'88-35 Sec. (37)	State Engineer Controls				82,500	82,500		
029-098	'89-61 (4)(a)	Clearview Water Project	80,850	4% 10 yrs.					80,850
					164,150				164,150
029-056	'89-131 (4)(a)	Sheridan Area Water Supply Project	3,875,000	4% 15 yrs.			35,414		3,839,586
	(4)(b)				11,625,000		106,242		11,518,758
029-068	'89-268 (4)(b)	Kirby Dam and Reservoir Project				50,000	51,244	(1,244)	
029-008	'89-268 (4)(b)	Star Valley Municipal Water Supply Study				90,000	59,762		30,238
029-059	'89-268 (4)(b)	Beaver Creek Dam and Reservoir Project				35,000	25,588	9,412	
029-089	'89-268 (5)(c)	Evansville Groundwater Project				500,000	103,469		396,531
029-016	'89-268 (5)(c)	Granger Water Supply Project				90,000	76,712		13,288
029-009	'89-268 (5)(c)	Oakley Water Supply Project				69,756	59,315	10,441	
029-090	'89-268 (5)(c)	Ridgewater Water Supply Project				250,000	33,193		216,807
029-013	'89-268 (5)(c)	Riverside Water Supply Project				35,000	22,613		12,387
029-007	'89-268 (5)(c)	N.E. Wyoming Water Rights Purchase				50,000	380	49,620	
029-087	'89-268 Sec. 7	Sandstone				5,000,000			5,000,000
029-060	'89-268 (4)(a)	Bedford Water Project	82,500	4% 44 yrs.			31,248		51,252
	(4)(b)				167,500		63,445		104,055
029-113	'89-268 (4)(b)	Buffalo Bill Dam				5,000,000			5,000,000
029-020	'89-268 (5)(a),(j) W.S.1977 41-2-210	Stage II Claims			3,000,000				3,000,000
029-010	'89-270 Sec. 3	L.U.S.T.	2,500,000						2,500,000
015-111	'89-267 Sec. 015	Big Horn Adjudication				280,000	33,269		246,731
	Carryover Subtotal		13,568,376		36,324,224	85,972,440	35,800,993	4,709,159	95,354,888
	'90-77 (4)(a)	Sheridan Area Water Supply Project [4]	2,200,000	4% 15 yrs.					2,200,000
	(4)(b)				6,600,000				6,600,000
029-072	'90-82 (3)(a)	Yoder Water Supply Project			350,000				350,000
029-032	'90-83 (4)(a)	Rock Springs / Green River Project	7,590,000	4% 40 yrs.					7,590,000
	(4)(b)				15,410,000				15,410,000
029-074	'90-84 (4)(a)	Centenial Water Supply Project	103,950	4% 35 yrs.					103,950
	(4)(b)				211,050				211,050
029-001	'90-103 029	Wyo. Water Development Administration				2,294,782			2,294,782
029-010	'90-103 037	State Engineer Administration				336,000			336,000
029-010	'90-105 067	University of Wyoming				1,425,734			1,425,734
029-010	'90-109 015	Attorney General Administration				3,000,000			3,000,000
029-075	'90-123 Sec. (3)(a)	Bitter Creek Drainage Flood Control Study				90,000			90,000
029-061	'90-123 Sec. (3)(a)	Edgerton / Midwest Water Supply Project				25,000			25,000
029-011	'90-123 Sec. (3)(b)	Farson Water Supply Study				40,000			40,000
029-017	'90-123 Sec. (3)(b)	Upper Laramie River Basin Planning Study				75,000			75,000
029-059	'90-123 Sec. (4)(a)	Beaver Creek Dam and Reservoir Project				125,000			125,000
029-058	'90-123 Sec. (4)(a)	Big Horn Basin Rural Domestic Water Supply Project				25,000			25,000
029-052	'90-123 Sec. (4)(a)	Buffalo Municipal Reservoir Project				25,000			25,000
029-026	'90-123 Sec. (4)(a)	Little Snake River Management Project 1				750,000			750,000
029-050	'90-123 Sec. (4)(a)	Middle Fork Dam and Reservoir Project 2				500,000			500,000
029-090	'90-123 Sec. (4)(b)	Ridgewater Water Supply Project				150,000			150,000

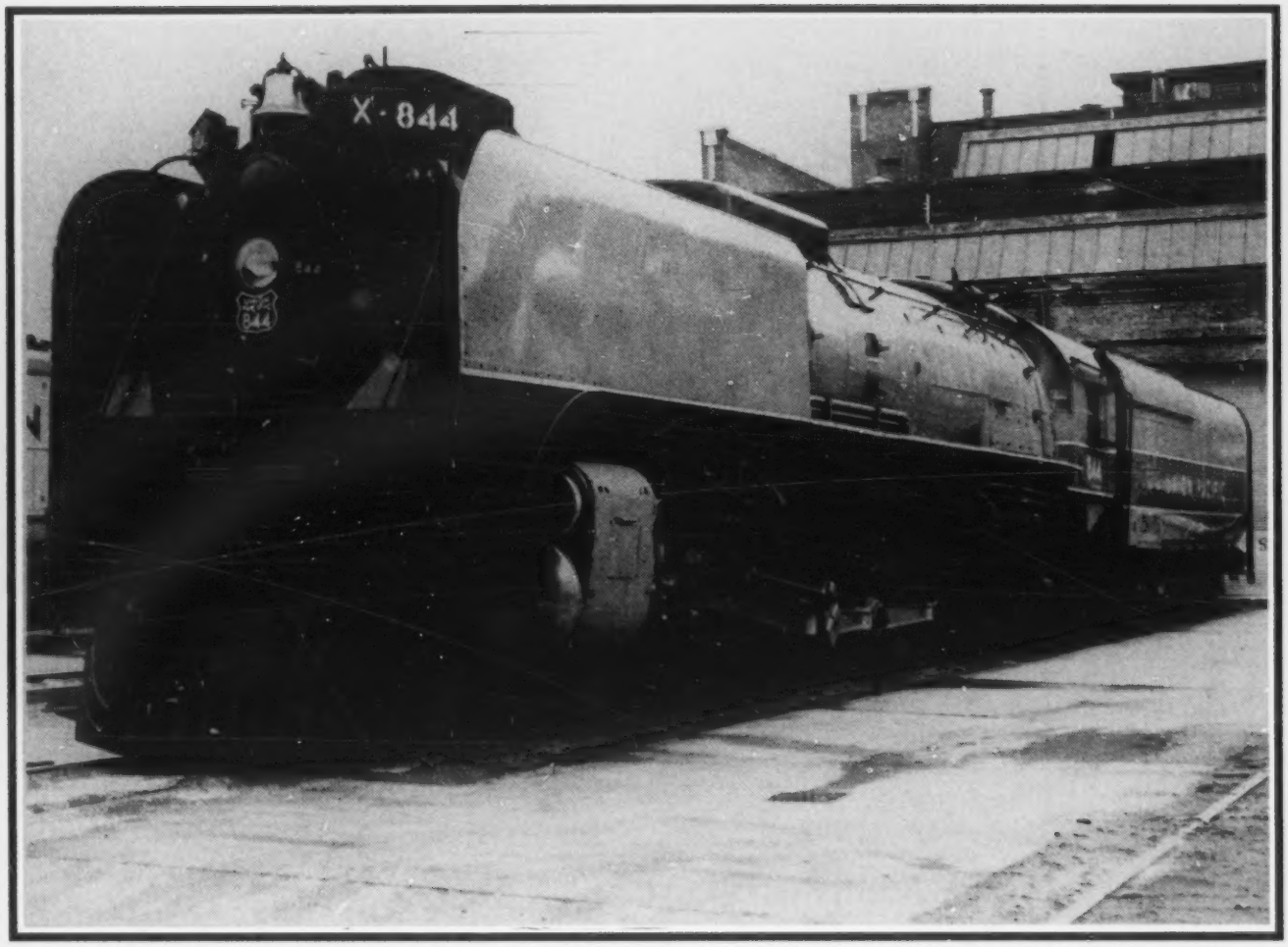
STATE OF WYOMING

EARMARKED REVENUE FUND
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
WYOMING WATER DEVELOPMENT ACCOUNT

(COAL TAX 02-029-002)

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account	Session-Chapter	Name	Loans [1] From Fund	Terms	Grants	Appropriation	Used FY 1990	Repealed FY 1990 S.L.	Unused Loans Grants and Appropriations
029-013	'90-123 Sec. (4)(b)	Riverside Water Supply Project				185,000			185,000
029-008	'90-123 Sec. (4)(c)	Star Valley Municipal Water Supply				500,000			500,000
029-027	'90-123 Sec. (4)(b)	Big Sandy Salinity Control Project				1,000			1,000
029-025	'90-123 Sec. (4)(b)	Corn Creek Irrigation Project				1,000			1,000
029-068	'90-123 Sec. (4)(b)	Kirby Dam and Reservoir Project				1,000			1,000
029-034	'90-123 Sec. (4)(b)	Smith's Fork Dam and Reservoir Project				1,000			1,000
029-039	'90-123 Sec. (4)(b)	Viva Noughton Reservoir Enlargement Project				1,000			1,000
029-018	'90-123 Sec. (4)(b)	Wind River Project				2,000			2,000
029-019	'90-123 Sec. (4)(c)	Airport Bench Water Supply Project				35,000			35,000
029-005	'90-123 Sec. (4)(c)	Gillette Well Improvement Project				85,000			85,000
029-022	'90-123 Sec. (4)(c)	Greybull Valley Dam and Reservoir Project				400,000			400,000
029-024	'90-123 Sec. (4)(c)	Hulett Water Supply Project				250,000			250,000
029-027	'90-123 Sec. (4)(c)	Sandy Lakes Water Supply Project				35,000			35,000
029-028	'90-123 Sec. (4)(c)	Upton Water Supply Project				125,000			125,000
029-037	'90-123 Sec. (4)(a) (4)(b)	Shoshone Municipal Pipeline Project	583,750	4% 50 yrs.	1,751,250				583,750 1,751,250
	FY 1990 S.L. Subtotal		10,477,700		24,322,300	10,483,516			45,283,516
	FY 1990 Total Activity		$ 24,046,076		$ 60,646,524	$ 96,455,956	$ 35,800,993	$ 4,709,159	$140,638,404



UP's Steam Engine No. 844 was placed in service in 1944 and retired to special service in 1960. It has been hailed as the UP's "Living Legend", having pulled the Portland Rose and Challenger trains. It was a high speed passenger steam engine capable of exeeding 100 mph. Most recently it pulled the Centennial trains for Wyoming and Idaho. It is permanently housed in Cheyenne.

STATE OF WYOMING

EARMARKED REVENUE FUND
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
WYOMING WATER DEVELOPMENT ACCOUNT

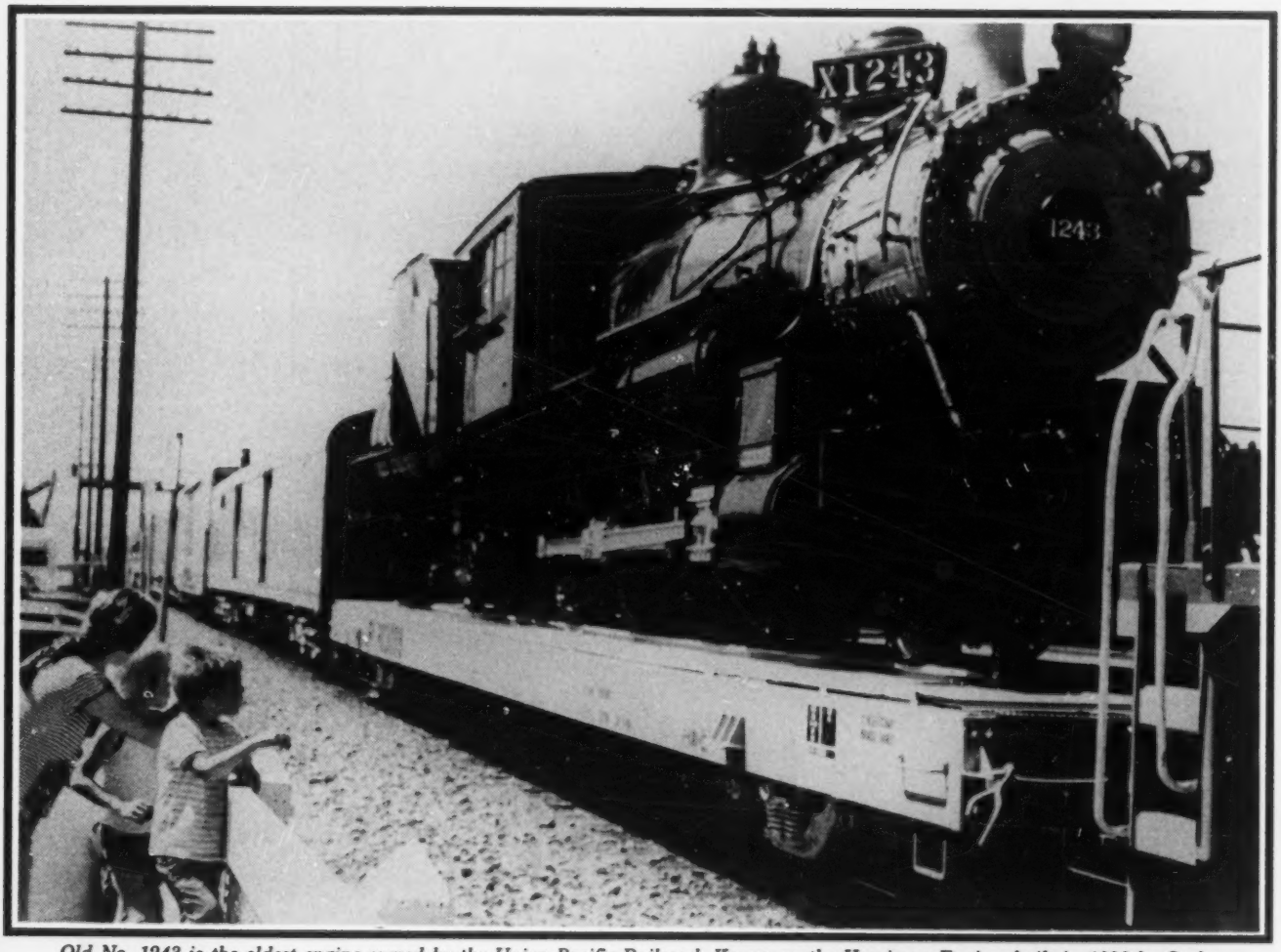
(OIL AND GAS TAX 02-029-003)

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account	Session-Chapter	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1990	Repealed FY 1990 S.L.	Unused Loans Grants and Appropriations
029-023	'83-70	Hawk Springs	$		$	$ 45,300	$	$	$ 45,300
040-090	'83-70	Hawk Springs Game and Fish				11,429			11,429
029-030	'83-163	Shell Canal	39,043	6% 50 yrs.			29,787		9,256
					39,043		29,787		9,256
029-021	'85-90 (3)(a)	Casper Alcova			1,020,853		39,683		981,170
029-046	'85-116 (3)(a)	Lovell Irrigation	142,564	4% 30 yrs.			102,838		39,726
					142,563		102,838		39,725
029-020	'85-116 (1)(b)	Crystal-Granite	36,399	4% 50 yrs.			7,250		29,149
	(1)(c)				36,399		7,250		29,149
029-023	'85-224 (1)(a)	Hawk Springs Dam Repair			269,544				269,544
	(1)(b)	Hawk Springs Canal Repair			34,462		206		34,256
	(1)(c)		30,989	6% 45 yrs.			187		30,802
053-061	'86-39 (1)(a)	Fontennelle Dam				366,350	114,692		251,658
029-054	'86-97 (4)(a)	Goshen Irrigation District	49,593	4% 50 yrs.			8,959		40,634
					148,778		26,878		121,900
015-003	'87-110 (1)	North Platte Litigation				1,402,804	1,226,413		176,391
029-086	'88-3 (3)(a)	Cheyenne Well Rehabilitation Project				196,174	79,326		116,848
029-084	'88-7 (4)(a)	Highline Ditch Rehabilitation Project	15,795	4% 30 yrs.			1,825		13,970
	(4)(b)				15,795		1,325		14,470
029-088	'88-8 (4)(a)	Fairview Water Supply Project			14,732		14,732		
029-083	'88-8 (4)(b)	Fairview Water Supply	775,500	4% 50 yrs.					775,500
	(4)(c)				1,574,500				1,574,500
029-047	'88-12 (4)(a)	Lake Hattie Dam Rehabilitation Project	89,262	4% 50 yrs.			85,657		3,605
	(4)(b)				267,787		256,972		10,815
029-066	'88-13 (4)(a)	Kemmerer City Dam Rehabilitation Project	248,505	4% 50 yrs.			23,513		224,992
	(4)(b)				504,541		47,739		456,802
029-076	'88-79 (6)(b)	Casper Raw Water Supply Project				6,719		6,719	
029-077	'88-79 (6)(b)	Cheyenne North Crow Reservoir Rehab. Pr.				57,000	50,808	6,192	
029-078	'88-79 (6)(b)	Ferris Ditch Diversion Dam Rehab. Proj.				57,275	52,039	5,236	
029-079	'88-79 (6)(b)	Highland Hanover Canal Improvement Proj.				3,682	156	3,526	
029-080	'88-79 (6)(b)	Lander Worthem Meadows Dam Rehab. Proj.				90,183	2,180	88,003	
029-081	'88-79 (6)(b)	LeClair Canal Improvement Project				848		848	
029-082	'88-79 (6)(b)	Upper Bluff Canal Improvement Project				49		49	
029-040	'88-79 (6)(b)	Willwood Dam Outlet Works Rehab. Proj.				42,707	29,273	13,434	
037-010	'88-35 Sec. 37	States West Stream Flow Gaging				71,760	71,760		
037-010	'88-35 Sec. 37	USGS/Sed Sediment				25,800	25,800		
029-081	'89-64 (4)(a)	LeClair Irrigation Rehab. Project	235,000	4% 25 yrs.			221,422		13,578
	(4)(b)				235,000		221,422		13,578
029-099	'89-65 (4)	North Platte River Gage Rehabilitation				1,400,000	8,191		1,391,809
029-014	'89-66 (4)(a)	Deaver Canal Rehabilitation Project	30,000	4% 20 yrs.					30,000
	(4)(b)				90,000		51,786		38,214
029-079	'89-67 (3)(a)	Highland Hanover Rehabilitation Project			536,000		7,403		528,597

029-080	'89-68 (4)(a)	Lander Worthen Meadows Dam Project	625,000	4% 50 yrs.			67,738		557,262
	(4)(b)				625,000		67,738		557,262
029-076	'89-73 (4)(a)	Casper Raw Water Supply Rehabilitation	800,000	4% 50 yrs.					800,000
	(4)(b)				800,000				800,000
029-082	'89-123 (3)(a)	Upper Bluff Rehabilitation Project			436,000				436,000
029-115	'89-145 W.S.1977								
	41-2-1001	Wind River Indian Reservation Project [3]				1,300,000	1,300,000		
029-091	'89-268 (6)(b)	Chamberlain Reservoir Rehab. Proj.				90,000	77,479		12,521
029-092	'89-268 (6)(b)	Cowley Pipeline Investigation Project				49,393	16,650	32,743	
029-093	'89-268 (6)(b)	Globe Canal Investigation				50,000	32,021		17,979
029-094	'89-268 (6)(b)	Hunt Canal Rehabilitation Project				90,000	79,320	10,680	
029-095	'89-268 (6)(b)	Red Lane Rehabilitation Project				200,000	27,160		172,840
029-096	'89-268 (6)(b)	Wheatland Canal Improvements Project				150,000	78,923		71,077
029-097	'89-268 (6)(b)	Wheatland Reservoir No. 2 Rehab.				250,000	138,765		111,235
029-061	'89-268 (4)(a)	Fontenelle Reservoir			355,000				355,000
	Carryover Subtotal		3,117,650		7,145,997	5,957,473	4,835,891	167,430	11,217,799
029-078	'90-76 Sec. (4)(a)	Ferris Diversion Dam Rehab. Project 1	185,000	4% 35 yrs.					185,000
	(4)(b)				185,000				185,000
029-078	'90-76 Sec. (5)(a)	Ferris Diversion Dam Rehab. Project 2	65,000	4% 15 yrs.					65,000
	(5)(b)				65,000				65,000
	'90-78 Sec. (4)(a)	Willwood Dam Rehabilitation Project	158,400	4% 25 yrs.					158,400
	(4)(b)				321,600				321,600
029-036	'90-79 Sec. (4)(a)	Hanover Irrigation Project	300,000	4% 15 yrs.					300,000
	(4)(b)				300,000				300,000
029-012	'90-80 Sec. (4)(a)	Lake Hattie Supply Rehab. Project	350,000	4% 50 yrs.					350,000
	(4)(b)				1,050,000				1,050,000
029-094	'90-81 Sec. (4)(a)	Hunt Canal Rehabilitation Project	325,000	4% 50 yrs.					325,000
	(4)(b)				325,000				325,000
	'90-123 Sec.(4)(a)	Kemmerer City Dam Rehab. Project	29,700	4% 50 yrs.					29,700
	(4)(b)				60,300				60,300
029-010	'90-123 Sec. 8	Fontenelle Reservoir				640,000			640,000
029-070	'90-123 Sec.(5)(b)	Afton Water Supply				57,000			57,000
029-057	'90-123 Sec.(5)(b)	Basin / Big Horn Canal Project				50,000			50,000
029-041	'90-123 Sec.(5)(b)	Etna Diversion Project				60,000			60,000
029-078	'90-123 Sec.(5)(b)	Ferris Ditch Project				50,000			50,000
029-042	'90-123 Sec.(5)(b)	Pioneer Canal Project				125,000			125,000
029-043	'90-123 Sec.(5)(b)	Shoshone Water Supply Project				75,000			75,000
029-035	'90-123 Sec.(5)(b)	Smiths Fork Irrigation Project				73,000			73,000
029-045	'90-123 Sec.(5)(b)	Upper Hanover Canal Project				60,000			60,000
029-055	'90-123 Sec.(5)(b)	Wheatland Reservoir No. 1 Project				150,000			150,000
029-010	'90-103	Big Horn Adjudication				600,000			600,000
	FY 1990 S.L. Subtotal		1,413,100		2,306,900	1,940,000			5,660,000
	FY 1990 Total Activity		$ 4,530,750		$ 9,452,897	$ 7,897,473	$ 4,835,891	$ 167,430	$ 16,877,799

[1]Terms of loans vary. Laws need to be researched for conditions for each loan.
[2]Ch 117 1987 S.L., Sec. 4, $16,500,000 Loan from Permanent Wyoming Mineral Trust Fund for Shoshoni Municipal Water Project is not accounted for in the Water Development Account.
[3]Governor Appropriated $2,000,000 from Mineral Severance Protest Account No. 04-011-062.
[4]Ch 77 1990 S.L., Sec. 4(a), $6,750,000 Loan from Permanent Wyoming Mineral Trust Fund for Sheridan Area Water Treatment Project, is not accounted for in the Water Development Account.



Old No. 1243 is the oldest engine owned by the Union Pacific Railroad. Known as the Harriman Engine, built in 1890 by Cooke Locomotive Works, it is the sister engine to the Lions Park locomotive.

PROPRIETARY FUNDS

Funds included:

Intragovernmental Fund - To account for operations that provide goods or services to other agencies or programs of a government on a cost-reimbursement basis. Includes the operations of data services, motor vehicle, central supply and duplicating, telecommunications, aeronautics and the Honor Farm agricultural sales.

Enterprise Fund - To account for operations that provide goods or services to public on a user-charge basis. Includes the operations of the Liquor Commission and Canteen operations at state institutions.

Information contained:

Combining Financial Statements
- Statement of Revenue Collected and Expenditures Paid
  - Intragovernmental Fund
  - Enterprise Fund
- Supplementary Schedules
  - Statement of Expenditures and Encumbrances Compared with Authorization
    - Intragovernmental Fund
  - Statement of Receipts and Disbursements (by account)

STATE OF WYOMING

COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID PROPRIETARY FUND TYPE - INTRAGOVERNMENTAL FUND

FOR THE YEAR ENDED JUNE 30, 1990

	Data Services	Motor Vehicle	Supply System Warehouse
Revenue Collected:			
Pooled Fund Interest	$	$	$
Charges for Sales & Service	9,722,706	1,196,390	1,267,942
Other Uses of Property & Money	607		
Current Year Recoveries			12,771
Other		11,072	
Total Revenue Collected	9,723,313	1,207,462	1,280,713
Expenditures Paid:			
Personal Services	4,904,398	260,439	174,469
Supportive Services	5,400,396	1,826,119	21,316
Restrictive Costs or Services	37,689	34,290	5,286
Non-Operating Expenditures			949,934
Contractual Services	306,866		
Total Expenditures Paid	10,649,349	2,120,848	1,151,005
Excess (Deficit) of Revenue Collected Over Expend. Paid Before Operating Transfers	(926,036)	(913,386)	129,708
Operating Transfers In (Out):			
To General Fund	(500,000)		(5,066)
From General Fund	1,000,000		
To Agency Depreciation Reserve	(1,444,007)	(938,742)	(6,376)
From Agency Depreciation Reserve	1,338,762	977,933	239
Total Operating Transfers In (Out)	394,755	39,191	(11,203)
Excess (Deficit) of Revenue Collected Over Expenditures Paid	$ (531,281)	$ (874,195)	$ 118,505

Central Duplicating	Tele-communic. Leasing	Aeronautics Operational Services	Honor Farm Agric. Sales	Total June 30, 1990	Total June 30, 1989
$	$	$	$	$	$ 348,734
2,610,411	5,210,914	219,247	560,400	20,788,010	21,203,806
	795		625	2,027	
1,760			(369)	14,162	4,640
287				11,359	3,638
2,612,458	5,211,709	219,247	560,656	20,815,558	21,560,818
747,147				6,086,453	6,139,972
1,811,595	5,051,416	338,295		14,449,137	16,114,298
55,342				132,607	138,358
				949,934	1,124,161
119		22,850		329,835	527,705
2,614,203	5,051,416	361,145		21,947,966	24,044,494
(1,745)	160,293	(141,898)	560,656	(1,132,408)	(2,483,676)
	(96,708)		(563,082)	(1,164,856)	(472,591)
				1,000,000	24,456
(67,592)				(2,456,717)	(744,222)
7,990				2,324,924	2,373,274
(59,602)	(96,708)		(563,082)	(296,649)	1,180,917
$ (61,347)	$ 63,585	$ (141,898)	$ (2,426)	$ (1,429,057)	$ (1,302,759)

STATE OF WYOMING

COMBINING STATEMENT OF REVENUE COLLECTED AND EXPENDITURES PAID
PROPRIETARY FUND TYPE - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 1990

	Liquor Commission	Canteen Operations	Total (Memorandum only) June 30, 1990	Total (Memorandum only) June 30, 1989
Revenue Collected:				
Sales Tax	$	$ (14)	$ (14)	$ (339)
Pooled Fund Interest				12,504
Charges for Sales & Service	65	617,075	617,140	589,701
Liquor Commission Collections	27,977,461		27,977,461	27,263,695
Intergovernmental		7,515	7,515	
Liquor Future Contracts				
Other	41	600	641	(134)
Total Revenue Collected	27,977,567	625,176	28,602,743	27,865,427
Expenditures Paid:				
Personal Services	788,002		788,002	768,518
Supportive Services	156,619	30,123	186,742	131,261
Restrictive Costs or Services	4,004		4,004	29,025
Purchases for Resale	23,352,657	564,586	23,917,243	23,006,072
Contractual Services	1,600		1,600	331
Total Expenditures Paid	24,302,882	594,709	24,897,591	23,935,207
Excess of Revenue Collected Over Expenditures Paid Before Operating Transfers	3,674,685	30,467	3,705,152	3,930,220
To General Fund	(3,928,359)	(12,038)	(3,940,397)	(4,585,818)
From General Fund		3,000	3,000	
From Expendable Trust Fund				
Total Operating Transfers In (Out)	(3,928,359)	(9,038)	(3,937,397)	(4,585,818)
Excess of Revenue Collected Over Expenditures Paid	$ (253,674)	$ 21,429	$ (232,245)	$ (655,598)

STATE OF WYOMING

INTRAGOVERNMENTAL FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account No.	Account Name	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1990 Appropriations (Revised)	FY 1990 Expenditures	FY 1990 Encumbrances	FY 1990 Unencumbered Balance
006-007	Data Services Division	$ 38,500	$ 10,000	$ 28,500	$	$ 14,083,442	$ 12,083,356[1]	$ 1,136,605	$ 863,481
006-010	Motor Vehicle Division					3,234,070	3,063,077[2]	67,540	103,453
006-012	Supply System Warehouse					1,349,981	1,162,446	138,966	48,569
006-084	Central Duplication					2,853,425	2,681,795	52,478	119,152
006-085	Telecommunications					5,086,006	5,051,416		34,590
009-003	Aeronautics Commission					514,414	361,145	9,940	143,329
	Total	$ 38,500	$ 10,000	$ 28,500	$	$ 27,121,338	$ 24,403,235	$ 1,405,529	$ 1,312,574

The following expenditures have been eliminated on the Combined Statement of Revenue, Expenditures Paid - All Proprietary Funds:

[1]$1.4 million transferred to agency depreciation reserves.
[2]$0.9 million transferred to agency depreciation reserves.

STATE OF WYOMING

ALL PROPRIETARY FUND TYPES
STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/89	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/90
Intragovernmental Fund								
006-007	Data Services	$ 696,534	$ 13,597	$ 12,048,478	$ 500,000	$ 10,009,444	$ 2,083,912	$ 165,253
006-010	Motor Pool	2,292,777	1,260	2,184,135		1,974,331	1,088,746	1,415,095
006-012	Supply Warehouse	540,181	22,937	1,258,015		1,132,883	29,564	658,686
006-084	Central Duplicating	2,261,213	51,370	2,569,078		2,526,943	154,852	2,199,866
006-085	Telecommunication	267,121	862,176	4,361,523	108,698	5,044,357	7,059	330,706
009-003	Aeronautics Operational Services	745,318		222,734		351,661	9,484	606,907
089-002	Wyoming Honor Farm-Ag Sales	7,799	373,298	187,358	563,082			5,373
Total Intragovernmental Fund		6,810,943	1,324,638	22,831,321	1,171,780	21,039,619	3,373,617	5,381,886
Enterprise Fund								
015-005	Enterprise Account	547	8,190			7,608		1,129
050-001	Liquor Commission Administration	46,749		920,000		865,304	84,921	16,524
050-002	Liquor Sales & Purchases-Resale	977,315	27,977,461	41	4,848,359	23,352,592		753,866
050-003	Futures-Wines		65			65		
088-088	W.W.C. Canteen	13,147	41,762			38,714		16,195
089-089	Canteen-Honor Farm	2,988	9,908			9,906		2,990
091-091	Girls' School/Canteen-Enterprise	5,326	8,739	196		6,953		7,308
093-093	Canteen Boys' School	1,685	10,889			10,251		2,323
095-095	Canteen-State Hospital	12,775	74,311	4,990	12,038	70,288	419	9,331
096-096	Canteen	33,065	36,901			47,666		22,300
097-097	Canteen-Veterans' Home	27,376	34,352			31,277		30,451
099-099	Canteen	88,753	387,423			359,641	2,447	114,088
Total Enterprise Fund		1,209,726	28,597,516	928,227	4,860,397	24,809,804	87,787	977,481
Total Proprietary Fund Types		$ 8,020,669	$ 29,922,154	$ 23,759,548	$ 6,032,177	$ 45,849,423	$ 3,461,404	$ 6,359,367

TRUST AND AGENCY FUNDS, EXCLUDING EXPENDABLE TRUST

Funds included:

Nonexpendable Trust Fund - To account for assets held by the state in a trustee capacity, where the principal may not be expended. Includes the Permanent Wyoming Mineral Trust Fund, and the operations of various accounts within the Trust and Agency Fund, established for the benefit of specific institutions and their residents.

Pension Trust Fund - To account for public employee retirement systems.

Agency Funds - To account for the federal fund and various accounts within the trust and agency fund, in which the state acts as an agent for individuals, private organizations, other governments or other funds.

Information contained:

Combining Financial Statements
- Statement of Revenue and Expenditures Paid - Nonexpendable and Pension Trust Funds
- Statement of Receipts and Disbursements - Agency Funds

Supplementary Schedules
- Statement of Receipts and Disbursements (by account)

STATE OF WYOMING

COMBINING STATEMENT OF REVENUE AND EXPENDITURES PAID NONEXPENDABLE AND PENSION TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 1990

	Nonexpendable Trust Funds					Total Nonexpend. Trust June 30, 1989	Pension Trust Funds						
	Permanent Land Fund	Permanent Mineral Trust Fund	Trust & Agency Institutions	Trust & Agency Other	Total Nonexpend. Trust June 30, 1990		Volunteer Firemen	Paid Firemen	Highway Patrol & Wardens	Wyoming Retirement	Total Pension Trust June 30, 1990	Total Pension Trust June 30, 1989
Revenue:												
Severance Tax - Coal	$	$ 16,126,196	$	$	$ 16,126,196	$ 16,042,750	$	$	$	$	$	$
- Stripper Oil		2,494,592			2,494,592	2,324,694						
- Oil		23,945,123			23,945,123	18,471,640						
- Gas		13,782,502			13,782,502	13,949,089						
Other Taxes							419,460	516,825			936,285	700,000
Oil & Gas Royalties	20,942,438				20,942,438	18,283,792						
Coal Royalties	3,980,927				3,980,927	4,974,054						
Sodium & Trona Royalties	7,374,039				7,374,039	7,524,842						
Sand & Gravel Royalties	515,630				515,630	344,533						
Other Royalties	364,574				364,574	646,079						
Surface Damages	162,477				162,477	169,436						
Right-of-Ways & Easements	114,791				114,791	37,242						
Penalty Interest		196,560			196,560	15,672,884	4,655	20,021	14,952	540,924	580,552	993,551
Pooled Interest		9,141,953	274,556	600,181	10,016,690	66,602,900	1,025,244	6,433,393	2,216,460	137,969,078	147,644,175	102,961,049
Other Investment Income		76,981,398			76,981,398							
Income From Land			96,335		96,335	3,483						
Charges, Sales & Service						3,240						
Gifts & Donations			1,245		1,245	68,745						
Private Source Settlements						48,519						453,015
Interagency (GNMA)	14,487,427				14,487,427	2,456,679						
Federal Grants				2,297,898	2,297,898	199,356						
Real Estate Sales	230,892				230,892		193,816	2,087,806	771,433	74,783,237	77,836,292	75,743,836
Retirement Contribution										(280)	(280)	
Stale Dates	720				720					(42)	(42)	
Other				102,857	102,857							
Total Revenue	48,173,915	142,668,324	372,136	3,000,936	194,215,311	167,823,957	1,643,175	9,058,045	3,002,845	213,292,917	226,996,982	180,851,451
Expenditures Paid:												
Supportive Services			43,417		43,417	26,137	3	19	7	416	445	3,043
Grants			8,841		8,841	15,935						
Retirement Refunds							41,825	63,363	98,784	9,673,928	9,877,900	9,884,538
Retirement Payments							208,718	2,098,663	1,148,110	49,019,496	52,474,987	45,409,441
Contractual Services			27,950		27,95		17,358	107,035	36,927	2,298,727	2,460,047	1,910,666
Total Expenditures Paid			80,208		80,208	42,072	267,904	2,269,080	1,283,828	60,992,567	64,813,379	57,207,688
Excess of Revenue Over Expenditures Paid Before Operating Transfers	48,173,915	142,668,324	291,928	3,000,936	194,135,103	167,781,885	1,375,271	6,788,965	1,719,017	152,300,350	162,183,603	123,643,763
Operating Transfers In (Out):												
From General Fund								3,634,755			3,634,755	3,659,748
To Expendable Trust Fund			(29,543)	(15,000)	(44,543)	38,342						
From Expendable Trust Fund	27,116				27,116	(72,553,602)				(732,625)	(732,625)	(636,399)
To General Fund		(83,547,767)	(144,311)		(83,692,078)				919,786		919,786	
From Highway Fund										26,552	26,552	
From Agency Fund							(517)		(1,160)	(26,828)	(28,505)	
To Agency Fund							(57,104)	(11,470)		(52,500)	(121,074)	
To Pension Trust Fund							52,500			68,574	121,074	
From Pension Trust Fund												
Total Operating Transfers In (Out)	27,116	(83,547,767)	(173,854)	(15,000)	(83,709,505)	(72,175,260)	(5,121)	3,623,285	918,626	(716,827)	3,819,963	3,023,349
Excess of Revenue Over Expenditures Paid	$ 48,201,031	$ 59,120,557	$ 118,074	$ 2,985,936	$ 110,425,598	$ 95,266,625	$ 1,370,150	$ 10,412,250	$ 2,637,643	$ 151,583,523	$ 166,003,566	$ 126,667,112

STATE OF WYOMING

COMBINING STATEMENT OF RECEIPTS AND DISBURSEMENTS AGENCY FUND TYPE - TRUST & AGENCY AND FEDERAL FUNDS

FOR THE YEAR ENDED JUNE 30, 1990

	Bonds and Deposits Held for State	Bonds and Deposits Held For Third Parties	Protest Funds
Receipts Collected:			
Gas Tax	$ 13,498,045	$	$
Severance Tax - Coal			
Motor Vehicle Prorate Registration		17,476,985	3,309,044
Penalties, Fines and Forfeitures		(65,000)	
Federal Mineral Royalties	190,897,618		
Income from Land		302,620	
Investment Income	97,612,650	480,855	16,889
Pooled Interest	159,763	(643,329)	1,315,118
Employee/Retiree Withholdings & Contrib.			
Interagency	1,155		165
Stale Date and Prior Year Recoveries	238,173	11,446	
Charges for Sales & Service		371,573	1,163,681
Federal Revenue		3,963	
Non-Revenue Receipts	11,939,225	(7,437,220)	6,847,032[1]
Total Receipts Collected	314,346,629	10,501,893	12,651,929
Disbursements:			
Supportive Services		52,199	
Local Government Distribution		58,909	
Capital Outlay		386,582	
Resale Items			
Refunds to Third Parties	1,812,092	3,286,401	5,521
Contractual Services		39,801	
Payroll Remittances			
Total Disbursements	1,812,092	3,823,892	5,521
Excess of Receipts Over Disbursements Before Operating Transfers	312,534,537	6,678,001	12,646,408
Operating Transfers In (Out):			
From General Fund		49,561	
To General Fund	(252,221)	(112,027)	(78,699)
To Earmarked Fund		(27,181)	(500,000)
From Earmarked Fund		355,000	
To University			(1,008,178)
To Expendable Trust	(5,087,435)	(67,612)	(500,000)
From Expendable Trust	17,667		
To Permanent Land Fund	(813)		(14,487,427)
To Permanent Land Income Fund			
To Nonexpendable Trust Fund			
To Permanent Mineral Trust Fund			
From Intragovernmental	2,456,717		
To Intragovernmental	(2,324,924)		
To Highway	(8,556,701)	(4,803,306)	
From Highway			
To Game and Fish	(7,656,528)		
From Permanent Land Income Fund			
To Pension			
From Pension			
(To) From Agency	53,000	(53,000)	
To Various Funds:			
Federal Mineral	(168,640,734)		
Pooled Interest	(93,296,200)		
Stale Dates	(238,273)		
Federal Funds		162,899	(26,779)
Total Operating Transfers In (Out)	(283,526,445)	(4,495,666)	(16,601,083)
Net Increase (Decrease) in Cash, Investments, and Accrued Interest	29,008,092	2,182,335	(3,954,675)
Cash, Investments, and Accrued Interest July 1, 1989	192,611,462	28,637,921	55,444,860
Reclassification of Account			
Cash, Investments, and Accrued Interest June 30, 1990	$ 221,619,554	$ 30,820,256	$ 51,490,185

[1]Includes principal reduction of $18.3 million GNMA funds shown as receipts in prior years.

Payroll Distribution	Federal Funds	Total June 30, 1990	June 30, 1989
$	$	$ 13,498,045	$ 14,514,097
			2,656,152
		20,786,029	4,553,678
		(65,000)	
		190,897,618	196,926,378
		302,620	
		98,110,394	93,648,964
26,552		858,104	6,226,250
71,992,159		71,992,159	67,968,890
360,033		361,353	(1,000)
393		250,012	143,966
		1,535,254	317,298
	147,713,950	147,717,913	133,918,688
		11,349,037	5,776,288
72,379,137	147,713,950	557,593,538	526,649,649
153,104		205,303	51,317
1,882		60,791	825,277
		386,582	
			294,958
		5,104,014	3,021,110
		39,801	8,037
44,069,938		44,069,938	43,503,071
44,224,924		49,866,429	47,703,770
28,154,213	147,713,950	507,727,109	478,965,879
		49,561	35,056
(21,543)		(464,490)	(2,955,325)
		(527,181)	(33,816)
		355,000	
		(1,008,178)	(7,056,589)
(13,669,256)		(19,324,303)	(23,157,136)
		17,667	68,774
		(14,488,240)	
			(4,794,767)
			(48,519)
			(125,000)
		2,456,717	744,222
		(2,324,924)	(2,373,274)
		(13,360,007)	(15,864,064)
59,922		59,922	
		(7,656,528)	(7,245,574)
			2,973
(14,643,217)		(14,643,217)	(14,392,254)
28,505		28,505	
		(168,640,734)	(176,174,585)
		(93,296,200)	(96,622,421)
		(238,273)	(140,891)
	(150,471,135)	(150,335,015)	(133,642,578)
(28,245,589)	(150,471,135)	(483,339,918)	(483,775,768)
(91,376)	(2,757,185)	24,387,191	(4,829,889)
2,878,638	5,364,966	284,937,847	289,767,736
$ 2,787,262	$ 2,607,781	$ 309,325,038	$ 284,937,847

STATE OF WYOMING

FIDUCIARY FUND TYPES - NON EXPENDABLE AND PENSION TRUST
STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/89	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/90
Nonexpendable Trust Type of Trust and Agency Fund								
020-046	Mine Subsidence Premium	$ 250,358	$ 102,857	$ 22,223	$ 15,000	$	$	$ 360,438
020-047	Mine Subsidence Set Aside Grant	7,151,365	2,297,898	577,958				10,027,221
080-061	Montgomery Home Account		50,928	2,992,388		16,555	14,347	3,012,414
090-060	Kollar Trust	80,666		7,229		3,834		84,061
090-061	Goodstein Trust	7,196		527				7,723
091-060	Girls' Mary/Kopper Fund	3,229	375	284		2,667		1,221
094-050	Kieffer-Orchard T & A	34,933		3,199		1,732		36,400
094-053	Oda Mae Davis Bequest	3,000		170		1,308		1,862
094-060	Montgomery Home For Blind T & A	2,895,093	45,407	248,122	3,155,206	33,416		
094-061	Goodrich Estate T & A	9,347	870	836				11,053
096-060	Donations To Veterans' Home	17,192		1,779		6,348		12,623
097-060	Montgomery Home For Blind Acct	7,375		675				8,050
098-060	Montgomery Home For The Blind	7,622		698				8,320
Total Nonexpendable Trust Type Of Trust And Agency Fund		10,467,376	2,498,335	3,856,088	3,170,206	65,860	14,347	13,571,386
Permanent Land Fund								
004-004	Miner's Hospital	13,883,989	1,856,499		1,519			15,738,969
004-006	Public Buildings At Capital	701,890	38,391		11,834			728,447
004-040	Fish Hatchery	188,414	1,733		1,769			188,378
004-050	Common School	610,460,434	84,661,020	14,531,607	54,763,453			654,889,608
004-051	Deaf, Dumb, & Blind	667,150	18,277		15,758			669,669
004-060	Carey Act	2,019,292	47,481					2,066,773
004-080	Omnibus	12,202,563	554,096		3,363			12,753,296
004-095	State Hospital	5,852,163	168,013	172,688				6,192,864
004-096	Wyoming State Training School	3,289,534	112,640		31,304			3,370,870
004-099	Penitentiary	8,343,103	427,519					8,770,622
004-671	Agriculture College	4,241,889	144,268		7,339			4,378,818
004-672	University	12,701,562	389,188		290,918			12,799,832
Total Permanent Land Fund		674,551,983	88,419,125	14,704,295	55,127,257			722,548,146
Permanent Mineral Trust Fund								
004-100	Wyoming Mineral Trust	1,018,951,148	132,171,101	9,156,203	86,158,060			1,074,120,392
Total Permanent Mineral Trust Fund		1,018,951,148	132,171,101	9,156,203	86,158,060			1,074,120,392
Total Nonexpendable Trust Funds		1,703,970,507	223,088,561	27,716,586	144,455,523	65,860	14,347	1,810,239,924

Pension Trust Funds							
072-061 Volunteer Firemen's Pension Fd	9,352,168	1,963,336	57,338	57,103	592,493	928	10,722,318
072-062 Wyoming Retirement Fund	1,194,609,570	208,864,127	19,231,122	795,125	77,635,619	25,411	1,344,248,664
072-064 Paid Firemen's Pension Fund	53,393,443	13,088,025	3,666,550	23,245	6,319,080		63,805,693
072-065 Retirement - Wyo National Bank			46	46			
072-066 WHwy Patrol/Warden Pension Fd	19,173,547	2,716,459	1,706,171		1,783,827	1,160	21,811,190
Total Pension Trust Funds	1,276,528,728	226,631,947	24,661,227	875,519	86,331,019	27,499	1,440,587,865[1]
Total Fiduciary Fund Types - Nonexpendable And Pension Trust Funds	$2,980,499,235	$449,720,508	$ 52,377,813	$145,331,042	$ 86,396,879	$ 41,846	$3,250,827,789

[1]This balance does not include June 1990 income or accruals outstanding at 6/30/90.

STATE OF WYOMING

FIDUCIARY FUND TYPES - AGENCY FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/89	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/90
Agency Type of Trust and Agency Fund								
004-030	Wyo - Star	$ 439,877	$ 480,855	$ 22,831	$	$	$	$ 943,5[illegible]
004-069	Motor Vehicle Fin Responsibility	15,602	2,244					17,846
004-071	WC - Perform & Indemnity Bond	412,309	136,094					548,403
004-073	Labor Department - Bonds	175,000	12,000					187,000
011-020	Sales Tax Vendor Bonds	6,641	14,992	43,636	300			64,969
011-023	Special Fuel Tax Bonds	120,723	(83,318)	168	9,489			28,084
011-025	Special Fuel Deposits	1,026,341	(94,981)	2,329	11,000		42,000	880,689
011-060	Compensation Fee Cash Bonds	165,159	(79,644)	10	37,775			47,750
011-068	Motor Vehicle Prorate Reg	1,791,733	14,672,959	40		1,050,404	4,833,742	10,580,586
011-083	Mtr. Veh. Reg. - Other Jurisdictions	839,345	2,804,027	435		1,857,971		1,786,436
020-090	Envrnmntl Quality Cash Bonds	2[illegible],671	22,200	21,370				272,241
020-095	Husky Oil Trust	[illegible],417	(65,000)	4,976	18,119			7,274
029-061	Oper. & Maint. of Fontenelle Dam		302,620	358,997		386,582		275,035
029-090	Shoshoni Water Treatment Plant	14,481,847	(5,187,973)					9,293,874
036-090	ESC Incremental Bonds-84 Sess	178,383		16,286	27,181			167,488
036-091	ESC Incremental Bonds-86 Sess	258,719	26,096	22,066		20,986		285,895
040-010	Game & Fish Performance Bonds	7,766						7,766
053-070	Small Water Loans FBL	2,330	(1,270)	1,547				2,607
060-002	Forestry Deposits	101,518	110,238	162,899	83,940	75,108	8,867	206,740
060-004	Public Lands - Deposits	365,735	(39,733)	265		14,244	10,087	301,936
060-006	Fees - Grants - S. D.		110,716	3,178		42,603		71,291
060-065	Tepee Pools Loan	1	92,099					92,100
060-090	Joint Powers Board Loans	7,731,076	(3,200,845)					4,530,231
065-006	Services Reimbursed	203,124	331,817	42,131	344	354,032	2,244	220,452
	Total Bonds & Deposits Held For Third Parties	28,637,917	10,366,193	703,164	188,148	3,801,930	4,896,940	30,820,256
003-090	Stale Date Warants		238,273				238,273	
004-062	Government Royalties	42,745,287	190,897,618		1,167,000	16,864,073	150,609,661	65,002,171
004-998	Pooled Interest	46,990,888	89,556,616		93,296,200			43,251,304
006-007	Data Services Depreciation	96,930		1,444,008	145,866		1,192,893	202,179
006-010	Motor Vehicle Depreciation	1,919,388	143,414	965,310			1,086,361	1,941,751
006-012	Supply Warehouse Depr.	44,172		7,530			239	51,463
006-084	Central Duplicating Depreciation	710,768		70,446			59,185	722,029
011-024	Sales Tax Prepayment	359,747	132,679					492,426
011-026	Fuel Tax-Reciprocal Agreement	126,042	1,453,278	53,000		1,617,836		14,484
011-063	Gas Tax - 4 Cent & Aviation	2,351,279	10,813,475	116,395	11,408,934	222,258		1,649,957
011-064	One Cent Gas Tax	403,909	2,684,570	42,543	45,322		2,235,201	850,499
011-069	Deposits Mineral Severance Pend	73,774,537	2,886,239					76,660,776
040-009	Game & Fish Lic Applications	10,071,171	8,389,758		7,656,528			10,804,401
060-005	Undistributed Farm Loan Account	1,446,189	(1,077,996)					368,193

080-010 Omnibus Fund	22,350		825	20,090			3,085
Total Deposits Held For State Distribution	181,062,657	306,117,924	2,700,057	113,739,940	18,704,167	155,421,813	202,014,718
003-036 Unemployment Insurance Claims	219,711		152,074		152,074		219,711
003-041 F.I.C.A. Refunds	80,828		393				81,221
003-059 Federal Tax Withholding	5,731	(5,135)	15,015,681		15,014,559	1,220	498
003-060 Retirement Contributions	1,146,812	(307)	14,716,685			14,606,597	1,256,593
003-061 Social Security Contributions	72,140		19,577,387		19,572,484	2,000	75,043
003-062 Health Ins. Contributions	962,415	3,472	11,957,306			11,896,872	1,026,321
003-066 Rent Withholding		(340)	127,501			117,556	9,605
003-074 Prepay Account	(1,482)	6,038	7,512		10,424	336	1,308
003-075 Deferred Compensation		13,299	2,474,656		2,480,669	7,247	39
003-076 Interface Pre-Pay	35,464	75,589	603,155		600,439	69,467	44,302
072-058 Income Tax Refunds	14,111		387,802	424	384,897	9,940	6,652
072-059 Income Tax - Retirees		154	3,540,087	5,099	3,535,330	(244)	56
072-060 Social Security Contributions	101,596	13,717	8,698	8,698	74,373		40,940
072-063 Prudential Life Insurance Fd	32,269	407,567	290,384	24,824	678,503	2,004	24,889
072-072 Retirees Equitable Health Ins	174,650		2,746,324	8,177	1,619	2,911,093	85
072-073 Retirees Blue Cross Health Ins	34,394		465,908	873	499,194	235	
Total Payroll Distribution	2,878,639	514,054	72,071,553	48,095	43,004,565	29,624,323	2,787,263
004-041 GNMA Interest	31,553,589	3,309,209	36,462	14,581,339			20,317,921
004-065 Railroad Car Tax-Protest Payment	5,709				5,521		188
011-062 Old Mineral Severance Protest	14,840,396	4,672,255	660,137	1,556,206		500,000	18,116,582
011-080 Deposits - Sales Tax Protest	1,378,826	8,141					1,386,967
044-001 Foreign Insurance Project	7,666,340	3,330,317	654,981				11,651,638
Total Protest Funds	55,444,860	11,319,922	1,351,580	16,137,545	5,521	500,000	51,473,296
Total Agency Type Of Trust And Agency Fund	268,024,073	328,318,093	76,826,354	130,113,728	65,516,183	190,443,076	287,095,533
Federal Fund							
001 Governor	46,810					40,110	6,700
003 State Auditor	18,792		60,457			37,584	41,665
005 Department Of Education	59,667	27,008,198	1,054,990			28,061,046	61,809
006 DAFC	19,466	104,879	18,278			135,945	6,678
007 Adjutant General		2,148,383	23,683			2,172,066	
009 Aeronautics	33,528	7,126,779	12,126			7,149,064	23,369
010 Department Of Agriculture	158,615	191,224	14,308			286,877	77,270
013 Archives, Museums & Historical	93,646	423,640	8,261			525,547	
014 Council On The Arts	2,347	387,615	13,277			403,239	
015 Attorney General	107,120	1,412,594	442,914			1,519,714	442,914
020 Environmental Quality	2,588,052	4,637,736	644,753			7,333,048	537,492
021 Department Of Audit		230,782				230,782	
023 Public Service Commission		81,842				81,842	
024 Department Of Commerce			101,764				101,764
025 Department Of Employment			88,689				88,689
032 Emergency Management	115,960	1,104,407	236,780			1,233,324	223,823
042 Geological Survey	25,241		267			25,241	267
046 Manpower Planning	281,882	6,385,219	38,812			6,667,148	38,765
047 Labor & Statistics	7,340	637,830	45,564			690,734	
053 DEPAD	2,079	1,802,968	183,582			1,939,968	48,661
055 Oil And Gas Commission		230,160	81,547			311,707	
057 Community College	20,000	120,579	1,879			140,579	1,879
060 Public Lands	136,919	406,790				435,428	108,281
065 State Library	11,479	408,412	54,886			434,517	40,260
066 Travel Commission	4,571		6,418			10,989	

STATE OF WYOMING

FIDUCIARY FUND TYPES - AGENCY FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1990

Agency Account No.	Account Name	Account Cash & Investments At Cost or Amortized 7/1/89	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/90
Federal Fund (Cont.)								
071	Health & Social Services	1,349,718	92,357,715	7,710,292			100,804,996	612,729
074	Recreation Commission	76,875	488,098	33,090			549,901	48,162
081	Board of Probation & Parole	816	15,000	15,000			30,816	
088	Women's Center	98,185					98,175	10
089	Honor Farm	485						485
090	Youth Treatment Center	3,751		5,427			6,794	2,384
091	Girls' School	10,195		23,819			10,195	23,819
093	Wyoming Boys' School	10,640		2,901			10,640	2,901
095	State Hospital	7,203	3,100	14,784			18,974	6,113
096	Training School	1,030		35,724			1,030	35,724
099	Penitentiary	72,554		25,168			72,554	25,168
Total Federal Fund		5,364,966	147,713,950	10,999,439			161,470,574	2,607,781
Total Fiduciary Fund Types - Agency Fund		$ 273,389,039	$476,032,043	$ 87,825,793	$130,113,728	$ 65,516,183	$351,913,650	$ 289,703,314

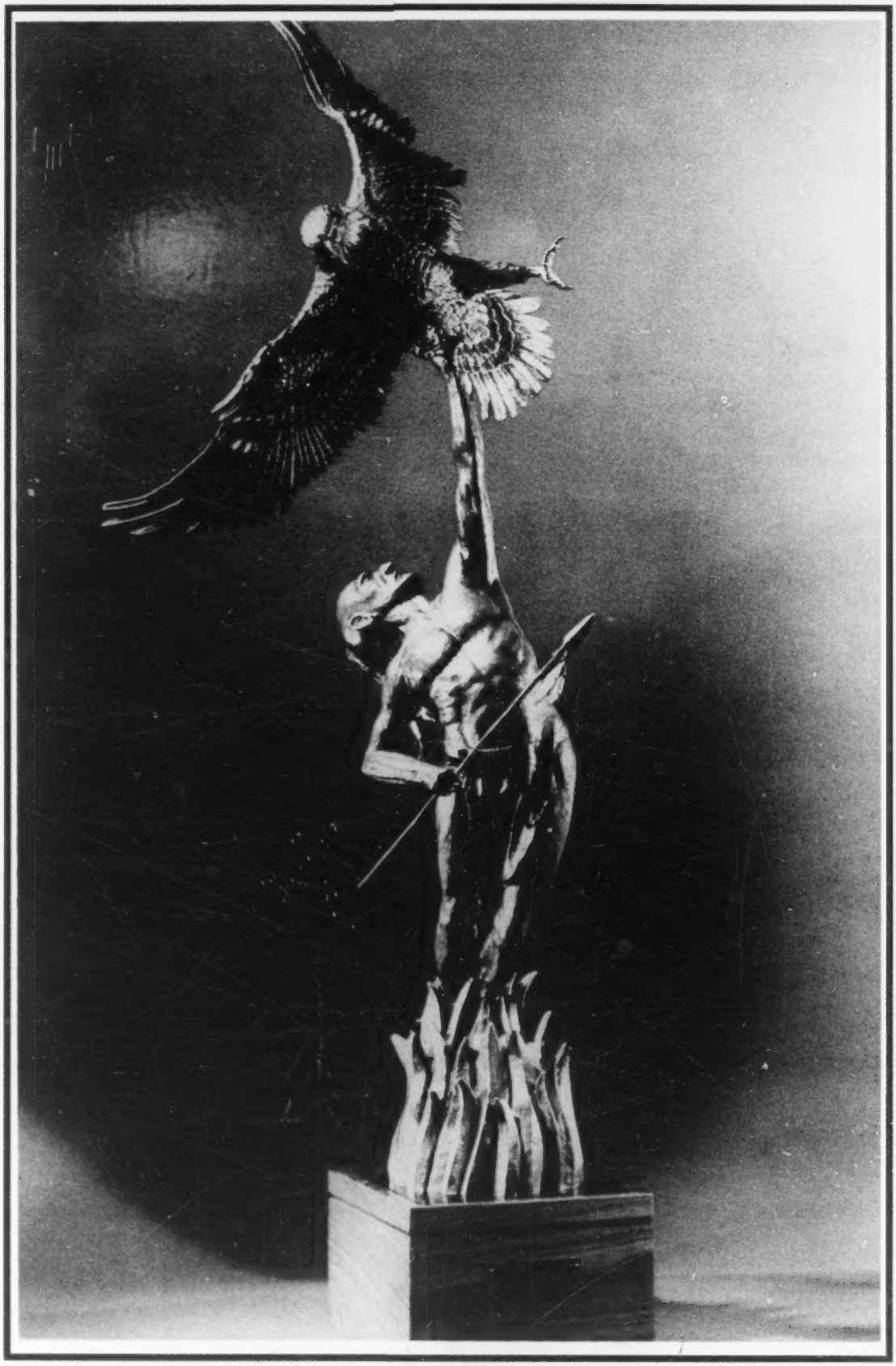
Invited guests relax in luxury seating car during the Union Pacific Centennial train ride to Laramie, June 27, 1990.

James Michener, author and good friend of Wyoming, addressing Governor and Mrs. Sullivan and others in back of the State Capitol Building following the UP Centennial train ride, June 28.

STATISTICAL SECTION

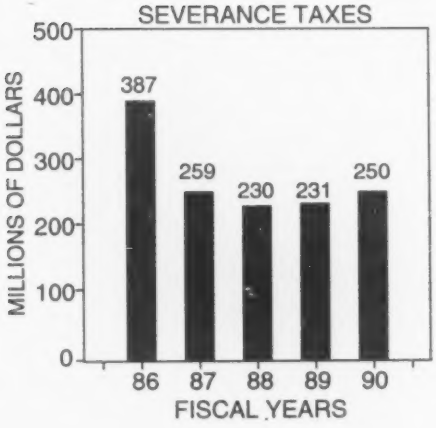
Information contained:

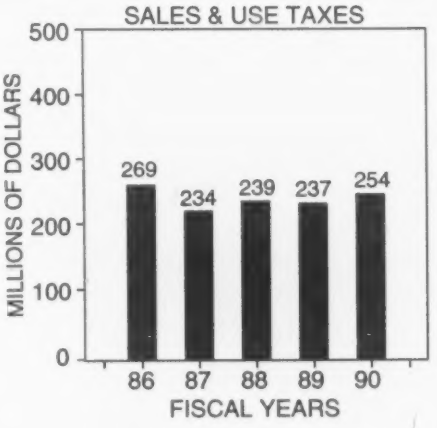
Cash Receipts - Comparison by Major Sources	1986-1990
Cash Receipts by Revenue Sources	1986-1990
General Fund Comparison - Revenue and Expenditures	1986-1990
General Fund Revenue	1986-1990
General Fund Expenditures	1986-1990
Receipts and Disbursements	1986-1990
Budget Reserve Account	1990
Legislative Government Royalty Impact Assistance Account	1990
GNMA - Accounts	1990
Capital Facilities Account	1978-1990
Permanent Wyoming Mineral Trust Fund History	1975-1990

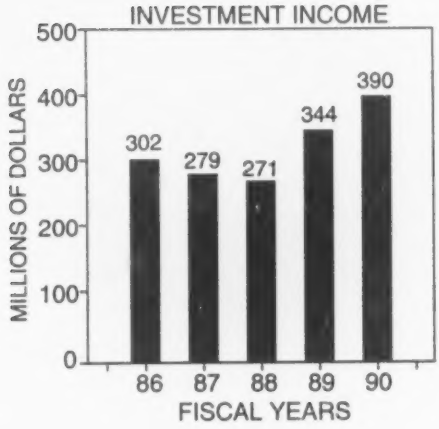


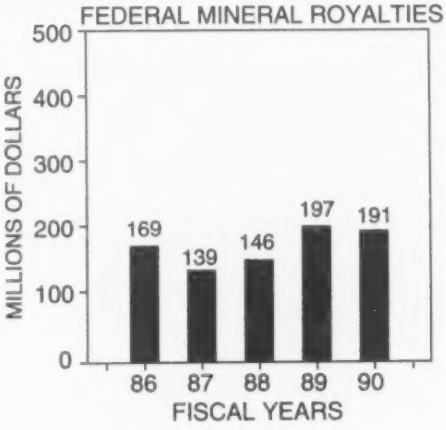
"Wings of the Gods", an example of the many Lasting Legacy projects across the state. The bronze was sculpted by Truman Bolinger, a former resident and artist of Johnson County.

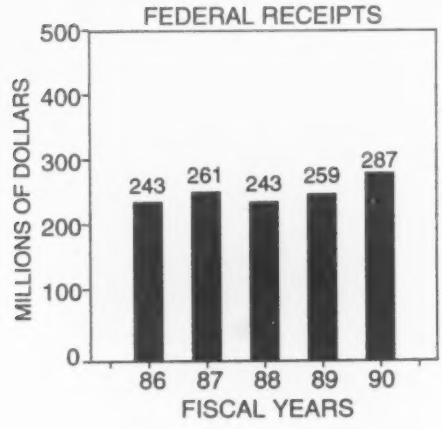
ALL FUNDS
COMPARISION OF CASH RECEIPTS BY MAJOR SOURCE
FY 1986 - FY 1990

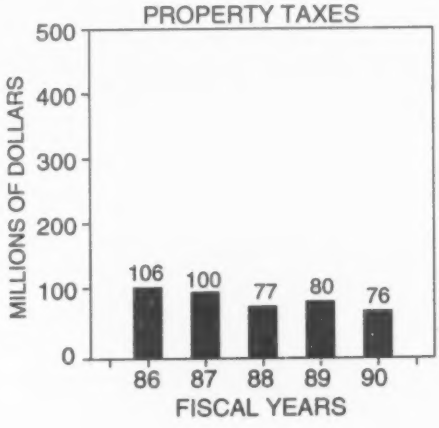








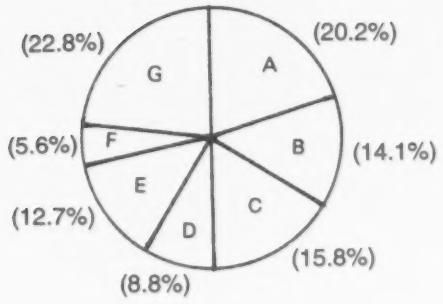




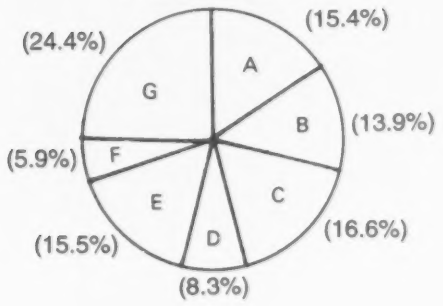
ALL FUNDS
COMPARISON OF CASH RECEIPTS BY SOURCE

FY 1986 - FY 1990

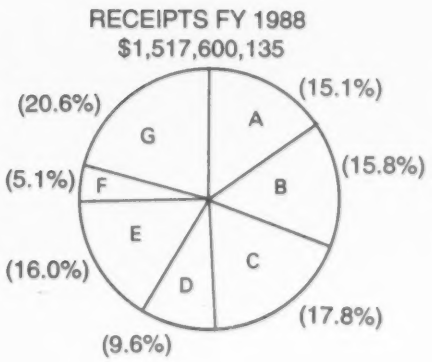
RECEIPTS FY 1986
$1,910,086,267



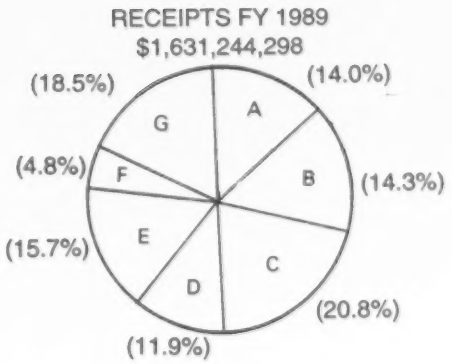
RECEIPTS FY 1987
$1,681,314,114



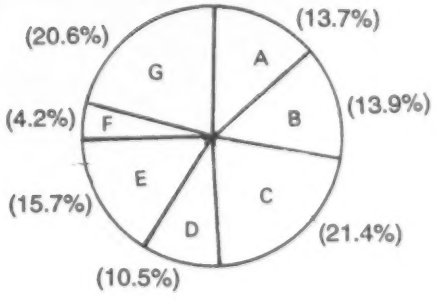
RECEIPTS FY 1988
$1,517,600,135



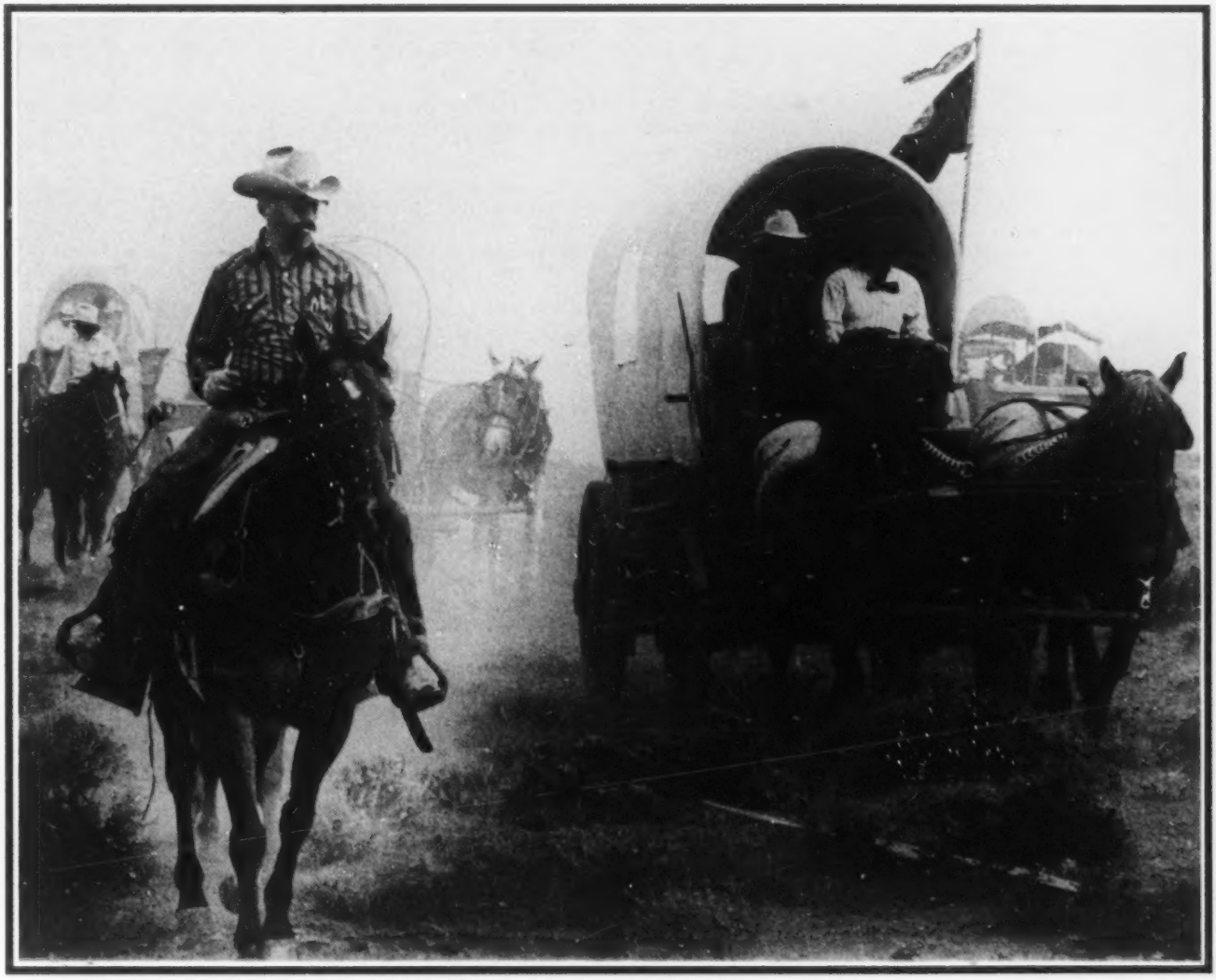
RECEIPTS FY 1989
$1,631,244,298



RECEIPTS FY 1990
$1,824,210,604



LEGEND
A = SEVERANCE TAXES
B = SALES & USE TAXES
C = INVESTMENT INCOME
D = MINERAL ROYALTIES
E = FEDERAL RECEIPTS
F = PROPERTY TAXES
G = MISCELLANEOUS RECEIPTS



On the road to Cody. Centennial Wagon Train. Photograph by Dewey Vanderhoff, Cody, Wyoming.

STATE OF WYOMING

ALL FUNDS

CASH RECEIPTS BY REVENUE SOURCE

FISCAL YEAR 1986 THROUGH FISCAL YEAR 1990

Revenue Code	Revenue Source	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990
11001	Auto Taxes	$ 4,530,971	$ 4,993,400	$ 4,500,021	$ 4,791,797	$ 4,500,000
11005	Property Taxes	99,070,692	92,066,558	71,461,510	73,957,295	69,780,699
11000	Misc. Property Taxes	2,418,135	2,616,171	1,478,393	1,611,754	1,615,190
12005	Gas Tax - $.04	11,277,262	11,558,421	12,281,997	11,334,467	10,570,030
12015	Sales Taxes	103,286,691	89,312,068	90,961,387	86,317,349	87,243,730
12024	Use Taxes	23,760,079	14,582,687	13,041,945	13,730,354	14,934,276
12000	Other Sales & Use Taxes	130,434,800	118,273,128	122,780,831	126,035,648	141,201,826
13001	Severance Tax - Coal	131,736,882	115,475,944	84,075,144	89,123,775	89,108,141
13003	Severance Tax - Trona	5,579,734	5,128,655	5,995,040	5,490,181	9,556,925
13004	Severance Tax - Uranium	684,297	384,817	394,298	1,652,028	477,605
13005	Severance Tax - Stripper Oil	7,133,917	4,223,986	6,742,097	6,215,612	6,615,761
13007	Severance Tax - Other Val. Minerals	420,325	345,647	253,957	412,876	537,661
13008	Severance Tax - Oil	162,888,105	82,683,051	90,097,410	71,840,606	81,534,643
13009	Severance Tax - Gas	78,351,295	51,091,700	42,075,638	55,796,358	50,151,175
13010	Severance Tax - Gas Condensate					3,778,202
13008	Severance Tax - Oil Tertiary					6,390,649
13000	Miscellaneous - Severance Tax				713,991	1,380,221
14001	Inheritance Taxes	3,513,956	3,519,840	1,438,182	1,693,598	2,202,748
15003	Insurance Premium Taxes	10,511,404	18,908,576	9,734,657	9,809,244	10,494,207
15000	Other Franchise Taxes	1,681,923	1,499,902	1,433,517	1,389,935	1,323,334
16001	Comp. Fee Road Tax - Highway	7,568,346	6,165,368	10,612,756	12,320,101	7,670,713
16004	Comp. Fee Road Tax - Gen	3,071,391	3,956,226	3,698,192	3,030,061	3,424,574
16000	Motor Carrier Fees	5,383,429	5,389,302	5,099,176	4,485,099	2,451,761
10000	Other Taxes	494,834	522,523	616,916	168,361	199,805
23005	Motor Veh. Registration - Highway	8,847,857	8,359,992	8,184,917	8,937,704	7,379,990
23011	Motor Veh. Registration - Gen	3,839,460	4,782,435	2,623,355	2,195,612	4,234,900
23014	Motor Carrier Fee - 96% - Highway	2,102,122	2,304,406	4,881,535	4,861,319	(2,758,893)
24006	Hunting and Fishing Licenses	6,677,908	6,539,185	5,997,155	5,855,668	6,026,558
20000	Other Licenses, Permits & Regulato	9,933,438	8,767,886	10,829,407	10,784,294	26,580,114
30000	Fines, Forfeitures & Penalties	2,709,645	5,241,284	2,109,288	2,706,975	5,659,973
41005	Coal Lease Royalties	12,812,522	7,283,576	4,991,514	4,974,054	3,979,647
41007	Federal Mineral Royalties	169,035,664	139,056,767	145,778,355	196,926,378	190,897,618
41009	Grazing Leases	2,273,807	2,298,914	2,407,479	2,430,218	2,895,019
41015	Oil & Gas Leases	2,499,019	2,052,561	1,775,066	1,474,660	1,440,197
41016	Oil & Gas Lease Royalties	38,240,365	21,166,968	21,864,722	18,424,398	21,211,224
41022	Sodium & Trona Lease Royalties	2,737,146	4,448,732	6,498,311	7,524,210	7,374,039
41028	Bonus Rental	3,792,973	1,403,400	4,784,206	3,754,540	3,329,271
44000	Investment Income	301,998,948	279,065,767	270,599,104	343,884,018	390,401,327
40000	Other Misc. Use Of Property & Mone	4,426,824	3,896,674	4,561,734	5,104,695	3,633,516
51001	Auth. For Rendering Service - ARS	1,544,580	3,166,369	3,068,324	6,098,701	4,517,208
51003	Family Practice Med. Service Fee	730,209	1,185,221	1,108,875	1,320,668	1,457,730
52076	Student Fees - University Of Wyo.	8,522,766	9,237,001	9,469,729	10,554,091	12,776,048
56101	County Court - Criminal Fees	621,733	618,242	1,039,219	1,030,616	1,087,637
59001	U.W. - Sales & Services	1,650,384	2,400,679	2,170,227	2,223,749	2,420,562
59002	Athletic Income	2,230,846	1,905,418	1,550,895	1,465,435	1,782,193
50000	Other Charge For Sales & Service	9,485,050	9,025,317	9,395,258	11,582,576	11,783,111

STATE OF WYOMING

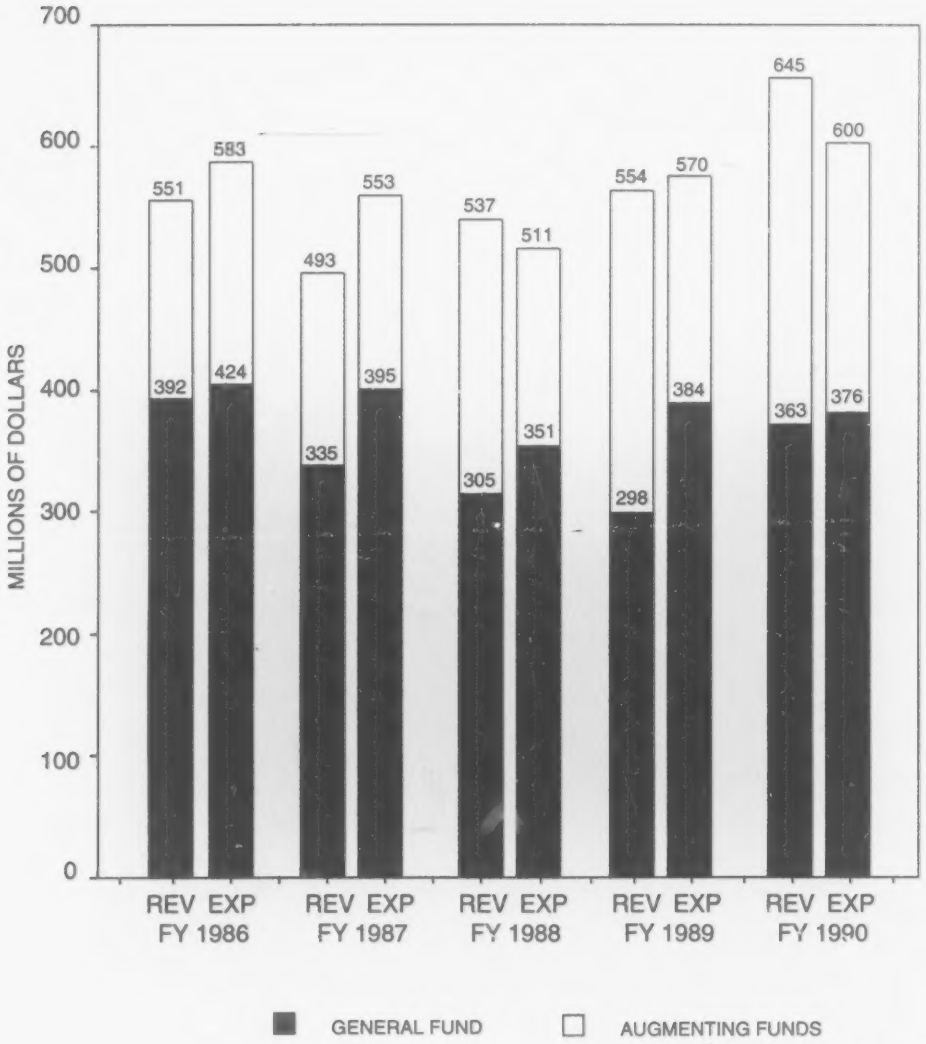
ALL FUNDS

CASH RECEIPTS BY REVENUE SOURCE

FISCAL YEAR 1986 THROUGH FISCAL YEAR 1990

Revenue Code	Revenue Source	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990
61007	Sch. Dist. Recapture Found. Prog.	26,209,859	19,230,359	11,251,967	14,788,307	12,929,776
61012	Retirement Match Contrib. - School	24,877,714	25,530,619	25,209,109	24,758,695	25,098,560
62005	Industrial Accident Premiums	35,076,160	27,040,570	28,148,292	29,022,080	44,365,191
62020	Retirement Contribution - School	24,792,980	25,113,482	24,491,608	24,178,636	25,480,757
60000	Misc. Revenue From Others	23,449,277	53,883,124	26,889,671	25,159,688	41,520,432
70000	Federal Aids & Grants	242,803,833	260,621,785	242,504,219	259,260,676	287,074,560
91002	Current Year Recoveries	1,631,062	1,694,942	1,179,902	2,120,739	1,232,784
92001	Loan Repayments	565,921	747,821	1,500,155	828,086	1,204,290
95011	Liquor Commission Collections	32,617,110	29,533,593	28,494,950	27,260,241	27,895,730
96318	S.S. Contrib. - Members & Match	87,201,760	45,044,232	2,861		
96300	Group Hlth. Ins. - Employee & State	6,605,256	6,797,140	6,752,111	8,131,793	8,811,901
90000	Non-Revenue Receipts	13,743,601	29,171,683	16,713,551	4,588,893	33,343,758
	Total Receipts	$1,910,086,267	$1,681,314,114	$1,517,600,135	$1,656,132,903	$1,824,210,604

GENERAL FUND
COMPARISON OF REVENUE AND EXPENDITURES
FY 1986 - FY 1990



STATE OF WYOMING

GENERAL FUND REVENUE

FISCAL YEAR 1986 THROUGH FISCAL YEAR 1990

Revenue Code	Revenue Source	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990
12003	Cigarette Taxes	$ 1,749,742	$ 1,592,654	$ 1,494,163	$ 1,452,177	$ 1,400,662
12015	Sales Tax	101,677,451	88,874,039	90,766,376	86,165,951	87,525,805
12024	Use Tax	21,019,118	13,775,876	12,872,831	13,542,337	14,726,291
12000	Other Sales & Use Taxes	2,542,059	2,374,420	2,375,497	2,338,779	2,398,439
13000	Mineral Severance Taxes	108,161,416	68,877,091	66,290,953	65,367,573	70,988,412
14001	Inheritance Taxes	3,513,956	3,519,840	1,438,182	1,693,598	2,202,748
15003	Insurance Premium Taxes	10,173,583	18,508,268	9,006,829	9,109,244	9,557,922
15000	Other Franchise Taxes	1,681,923	1,499,902	1,433,517	1,389,935	1,323,334
16000	Motor Carrier Fees	3,071,389	3,956,226	3,698,192	3,030,061	3,424,574
	Total Taxes	253,590,637	202,978,316	189,376,540	184,089,655	193,548,187
23011	Motor Vehicle Registration	3,839,461	4,782,435	2,623,355	2,195,612	4,234,900
20000	Other Lic., Permits & Regulatory	1,886,988	1,740,307	1,896,887	1,927,640	1,246,262
30000	Fines, Forfeitures & Penalties	1,250,349	852,628	851,458	1,416,853	2,915,575
44011	Pooled Interest Distribution	36,646,853	23,784,074	17,778,773	15,393,558	51,598,408
40000	Other Misc. Use of Property & Money	1,953,415	1,688,420	1,744,206	1,709,390	1,893,854
53013	Liquor Sales Profit	4,640,335	3,722,182	3,179,100	3,378,507	2,772,389
50000	Other Charges For Sales & Service	10,779,501	11,909,814	12,186,372	14,104,292	15,855,847
66012	Interest From Perm. Min. Trust Fund	72,422,463	74,082,280	72,641,330	71,052,004	86,158,060
60000	Revenue From Others	52,871,649	51,038,879	118,363,883	118,856,627	128,508,657
70000	Federal Aids & Grants	110,228,136	116,459,812	116,574,618	139,905,141	150,536,401
90000	Non-Revenue Receipts	891,705	352,078	86,084	129,363	5,731,016
	Total Revenue	$551,001,492	$493,391,225	$537,302,606	$554,158,642	$644,999,556

STATE OF WYOMING

GENERAL FUND EXPENDITURES BY AGENCY AND FUNCTIONAL CATEGORY

FISCAL YEAR 1986 THROUGH FISCAL YEAR 1990

		FY 1986	FY 1987	FY 1988	FY 1989	FY 1990
	General Government					
001	Governor	$ 6,036,179	$ 4,987,307	$ 3,166,556	$ 2,791,888	$ 4,783,309
002	Secretary of State	734,145	799,571	773,166	857,767	1,042,306
003	State Auditor	5,595,616	33,601,212	3,955,852	22,253,935	4,230,799
004	State Treasurer	11,929,139	12,107,369	7,415,411	7,417,177	7,625,230
006	DAFC	14,352,514	22,854,951	12,364,610	14,245,127	16,032,086
007	Adjutant General	3,515,320	4,007,762	4,827,621	3,925,501	3,900,796
009	Aeronautics Commission	8,664,858	7,774,630	7,557,345	7,008,715	8,747,887
021	Department of Audit [1]		43,884	28,276		3,203,657
032	Emergency Management Agency	3,296,208	1,606,590	1,094,765	1,040,436	1,156,634
063	Governor's Residence	118,387	120,135	109,939	133,700	98,660
072	Retirement System	3,350,302	6,951,436	6,770,712	6,585,189	6,635,202
	Total General Government	57,593,668	94,854,847	48,064,253	66,259,435	57,456,566
	Education					
005	Department of Education	22,536,900	22,407,539	35,227,753	42,643,202	44,975,256
057	Community College Commission	34,160,770	34,081,368	34,666,150	37,016,530	41,128,291
067	University of Wyoming	101,515,635	103,503,233	103,057,371	103,000,178	111,503,636
069	WICHE	1,773,262	1,737,259	1,719,818	1,680,644	2,065,744
367	University of Wyo - WHECN	736,548	867,220	676,693	545,927	1,518,957
467	University of Wyo - Office of Develop.	1,707,432	1,556,609	1,106,907	920,095	1,080,608
	Total Education	162,430,547	164,153,228	176,454,692	185,806,576	202,272,492
	Regulation and Licensing					
011	Revenue and Taxation	16,222,208	14,696,422	12,123,578	13,529,502	12,767,111
020	Environmental Quality	6,223,281	6,149,656	5,852,933	6,796,108	14,941,982
022	Industrial Siting Administration	327,835	271,518	265,378	145,886	134,424
023	Public Service Commission	437,963	342,068	306,139	261,622	297,287
031	Board of Mines	263,771	250,043	242,273	226,139	235,680
039	State Examiner [1]	1,329,457	1,325,855	1,396,734	1,380,516	
041	Fire Prevention	1,120,100	1,164,068	1,017,884	948,542	977,984
043	Group Health Insurance			110,396	5,344	23,000
044	Insurance Department	897,125	851,270	870,902	931,512	980,544
054	Board of Nursing	52,181	41,495	60,324	47,457	70,872
059	Board of Pharmacy	93,025	76,325	82,876	78,888	81,350
075	Board of Outfitters and Guides				7,500	
078	Professional Counselor Licensing Board			7,896		
220	Environmental Quality Council				88,309	96,735
	Total Regulation and Licensing	26,966,946	25,168,720	22,337,313	24,447,325	30,606,969
	Labor					
046	Manpower Planning	7,050,109	6,236,011	5,984,996	6,866,102	6,774,028
047	Labor and Statistics	830,728	735,934	746,062	1,389,671	1,456,624
070	Workers' Compensation	1,714,010	2,258,352	3,027,762	2,089,688	2,913,137
076	OSHA	821,215	746,072	756,234		
	Total Labor	10,416,062	9,976,369	10,515,054	10,345,461	11,143,789
	Justice					
008	Statewide Public Defenders	1,581,254	1,709,006	1,609,998	1,686,649	1,891,311
015	Attorney General	6,526,043	6,241,788	6,198,974	7,154,404	8,233,218
045	Highway Department	8,726,467	9,193,210	8,849,547	8,824,908	8,915,249
081	Board of Probation and Parole	2,161,676	2,074,296	2,043,512	2,237,931	2,422,465
151	DA - Laramie County	433,901	435,422	389,901	361,598	403,921
157	DA - Natrona County	379,090	412,683	407,152	412,056	450,444
160	County Attorneys	445,771	457,748	470,000	470,000	468,283
270	Office of Administrative Hearings				269,227	288,373
	Total Justice	20,254,202	20,524,153	19,969,084	21,416,773	23,073,264
	Libraries and Museums					
013	Archives, Museums and Historical	2,887,036	2,637,889	2,737,703	2,531,125	2,873,880
014	Council on the Arts	548,438	593,807	599,856	626,523	620,669
065	State Library	2,047,769	1,390,336	1,707,739	1,776,531	1,397,550
	Total Libraries and Museums	5,483,243	4,622,032	5,045,298	4,934,179	4,892,099

STATE OF WYOMING

GENERAL FUND EXPENDITURES
BY AGENCY AND FUNCTIONAL CATEGORY

FISCAL YEAR 1986 THROUGH FISCAL YEAR 1990

	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990
Institutions					
080 Charities and Reform	804,644	1,180,965	1,538,694	2,568,071	3,451,746
088 Wyoming Women's Center	1,518,899	1,441,430	1,380,945	1,498,673	1,663,085
089 Wyoming Honor Farm	1,662,880	1,409,345	1,508,472	1,493,473	1,720,608
090 Children's Home	1,501,204	1,927,101	1,514,874	1,488,101	1,657,749
091 Girls' School	1,830,527	1,754,098	1,746,517	1,808,686	1,795,768
093 Boys' School	2,137,674	2,176,863	3,139,414	2,772,748	3,789,180
094 Pioneer Home	1,501,070	1,524,612	1,342,272	1,328,982	1,334,361
095 State Hospital	12,234,208	11,761,134	11,826,050	11,890,891	12,826,101
096 Training School	14,623,061	14,624,412	13,965,988	14,867,909	17,235,050
097 Veterans' Home of Wyoming	1,213,326	1,180,166	1,017,553	1,037,163	1,121,880
098 Wyoming Retirement Center	2,255,959	1,953,428	2,036,781	2,382,193	2,401,500
099 State Penitentiary	11,693,171	10,953,790	9,336,954	10,897,201	10,525,367
Total Institutions	52,976,623	51,887,344	50,354,514	54,034,091	59,522,395
Health and Social Services					
071 Health and Social Services	128,409,096	139,943,757	141,477,296	159,143,204	171,249,604
Total Health and Social Services	128,409,096	139,943,757	141,477,296	159,143,204	171,249,604
Natural Resources					
010 Department of Agriculture	9,550,787	8,915,167	4,790,536	4,428,293	4,514,641
029 Water Development Commission	696,457	669,037	667,979	801,175	825,786
037 State Engineer	2,822,535	2,879,247	2,660,992	2,868,647	3,710,350
042 Geological Survey	741,497	766,108	746,627	749,946	752,195
051 Livestock Board	2,507,982	2,420,277	2,450,049	2,370,175	2,430,376
053 DEPAD	80,809,764	4,116,284	3,979,279	8,068,572	3,533,029
060 Public Lands	3,636,443	3,411,008	3,305,726	3,782,207	3,487,334
066 Travel Commission	2,452,192	3,613,823	3,354,575	3,618,246	4,060,889
074 Recreation Commission	4,956,001	4,570,566	4,923,975	5,181,723	4,982,772
092 Hot Springs State Park	196,611	98,858	6,208		
Total Natural Resources	108,370,269	31,460,375	26,885,946	31,868,984	28,297,372
Judiciary					
101 Supreme Court	4,678,487	4,929,017	5,161,560	5,598,961	5,726,459
103 Judicial Supervisory Commission	210	362	1,849	4,244	3,481
120 Judicial District 1A	219,545	156,596	148,833	159,709	183,987
121 Judicial District 1B	141,664	149,972	169,385	186,257	190,400
122 Judicial District 2A	164,741	148,708	148,963	192,130	177,624
123 Judicial District 2B	167,678	168,394	172,972	169,226	190,014
124 Judicial District 3B	142,152	147,786	151,903	168,998	176,237
125 Judicial District 3A	147,807	140,996	145,678	148,065	150,696
126 Judicial District 4	212,103	208,546	213,958	214,717	219,468
127 Judicial District 5A	155,788	266,323	268,002	272,387	276,556
128 Judicial District 5B	156,993	173,043	160,958	202,742	206,020
129 Judicial District 6	154,826	172,069	179,125	174,381	191,532
130 Judicial District 7A	137,610	136,027	134,903	141,132	143,155
131 Judicial District 7B	196,462	195,615	199,119	199,166	202,901
132 Judicial District 9A	202,468	186,839	195,490	190,533	200,312
133 Judicial District 8	152,445	146,273	155,475	156,284	157,684
134 Judicial District 9B	168,115	169,002	181,721	181,207	208,000
135 Judicial District 6B	189,534	159,201	181,293	168,755	174,011
136 Judicial District 8B	149,081	150,139	149,042	144,934	160,492
Total Judiciary	7,537,709	7,804,908	8,120,229	8,673,828	8,939,029
Legislature					
201 Legislative Service Office	2,440,653	2,817,906	2,254,147	2,915,149	2,466,268
Total Legislature	2,440,653	2,817,906	2,254,147	2,915,149	2,466,268
Grand Total	$582,879,018	$553,213,639	$511,477,826	$569,845,005	$599,919,847

[1]Prior to FY 1989 agency 021 was Bicentennial Commission. Beginning with FY 1990, the Department of Audit was assigned 021. Included in this agency is 039 State Examiner.

STATE OF WYOMING

ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1986

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/85	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/86
01	General Fund	$ 138,930,545	$ 278,949,446	$ 271,004,221	$	$ 464,896,518	$117,982,498	$ 106,005,196
02	Earmarked Revenue Fund	462,054,360	221,040,854	491,194,012	265,544,471	275,907,851	32,397,026	600,439,878
03	Federal Fund	928,515	103,549,745				103,384,464	1,093,796
04	Trust and Agency Fund[1]	1,106,874,187	815,500,390	193,464,930	198,324,053	450,720,371	237,487,429	1,229,307,654
05	Debt Service Fund	1,602,545		3,657,530		3,660,545		1,599,530
06	Intragovernmental Fund	5,767,456	1,132,536	25,743,567	1,850,826	24,109,509	961,089	5,722,135
07	Highway Fund	116,499,942	191,701,791	152,466,900	59,795,796	274,290,145	22,797,186	103,785,506
08	Game and Fish Fund	24,131,161	11,239,387	33,993,236	22,351,651	19,728,893	704,397	26,578,843
09	University of Wyoming Fund	5,434,286	11,040,639	12,917,548	20,178,142	3,859,651		5,354,680
10	Permanent Land Fund	514,122,863	71,749,798	130,626	17,474,030			568,529,257
11	Permanent Land Income Fund	12,056,369	8,128,048	44,134,783	3,122,249	45,907,430	1,585,906	13,703,615
12	Permanent Wyoming Mineral Trust Fund	722,136,023	162,689,204	34,240,198	72,422,463			846,642,962
13	Enterprise Fund	3,216,891	33,364,429	969,131	7,120,111	29,082,088	99,781	1,248,471
	Total	$3,113,755,143	$1,910,086,267	$1,263,916,682	$668,183,792	$1,592,163,001	$517,399,776	$3,510,011,523
	Adjustments to transfers & warrants					(78,333,114)[2]	78,333,114[2]	
						$1,513,829,887	$595,732,890	

[1]Includes Retirement Fund

[2]Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING

ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1987

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/86	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/87
01	General Fund	$ 106,005,195	$ 230,378,635	$ 263,005,092	$	$ 474,565,093	$ 78,648,536	$ 46,175,293
02	Earmarked Revenue Fund	600,439,882	226,129,896	232,517,166	82,075,468	337,697,005	28,229,186	611,085,285
03	Federal Fund	1,093,796	110,353,675	2,974,368			110,689,899	3,731,940
04	Trust and Agency Fund	349,759,413	538,342,417	150,616,310	183,226,078	343,001,378	175,635,247	336,855,437
05	Debt Service Fund	1,599,530		9,262,575		9,501,979		1,360,126
06	Intragovernmental Fund	5,722,135	1,041,579	28,778,233	3,514,470	23,779,210	822,180	7,426,087
07	Highway Fund	103,785,506	163,200,701	106,616,801	38,263,133	245,752,903	18,145,185	71,441,787
08	Game and Fish Fund	26,578,844	18,483,108	33,171,707	22,416,292	19,859,503	1,197,299	34,760,565
09	University of Wyoming Fund	5,354,680	11,379,457	8,827,974	17,148,927	3,973,041		4,440,143
10	Permanent Land Fund	568,529,257	53,984,180	64,757	19,989,544			602,588,650
11	Permanent Land Income Fund	13,703,615	5,899,625	40,216,489	3,587,836	42,786,415	1,532,245	11,913,233
12	Permanent Wyoming Mineral Trust Fund	846,642,963	112,519,476	24,867,544	74,082,280			909,947,703
13	Enterprise Fund	1,248,471	30,092,722	880,759	5,952,784	24,690,372	191,779	1,387,017
14	Retirement Fund[1]	879,548,456	179,508,644	53,204,268	25,423,685	43,510,797	30,529	1,043,296,357
	Total	$3,510,011,743	$1,681,314,115	$ 955,004,043	$475,680,497	$1,569,117,696	$ 415,122,085	$3,686,409,623
	Adjustments to transfers & warrants					(64,201,461)[2]	64,201,461[2]	
						$1,504,916,235	$ 479,323,546	

[1]In prior fiscal years, Retirement was a part of the Trust & Agency Fund

[2]Payroll expenditures for withholding are treated as warrants written, but are transfers

STATE OF WYOMING

ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 1988

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/87	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/88
01	General Fund	$ 46,175,293	$ 211,088,159	$ 326,450,004	$	$ 461,784,897	$ 49,692,929	$ 72,235,630
02	Earmarked Revenue Fund	611,085,289	162,565,523	268,823,554	218,702,890	358,958,835	25,267,245	439,545,396
03	Federal Fund	3,731,940	113,135,221	446,429			111,979,390	5,334,200
04	Trust and Agency Fund	336,855,423	490,358,444	151,917,726	157,655,556	281,060,556	184,556,979	355,858,502
05	Debt Service Fund	1,360,126		346,596		1,641,313	59,221	6,188
06	Intragovernmental Fund	7,426,083	1,098,221	25,737,081	1,005,959	24,228,082	913,644	8,113,700
07	Highway Fund	71,441,785	154,799,807	132,055,326	55,376,990	212,125,917	14,030,019	76,763,992
08	Game and Fish Fund	34,760,561	14,095,154	37,755,082	27,161,997	19,816,816	1,156,756	38,475,228
09	University of Wyoming Fund	4,440,144	11,309,789	11,251,199	18,031,361	4,166,866		4,802,905
10	Permanent Land Fund	602,588,651	66,738,900	60,397	32,343,154			637,044,794
11	Permanent Land Income Fund	11,913,235	8,613,190	52,103,219	1,886,217	53,989,472	1,224,285	15,529,670
12	Permanent Wyoming Mineral Trust Fund	909,947,704	119,235,285	11,485,093	72,641,330			968,026,752
13	Enterprise Fund	1,387,014	29,050,336	1,527,812	5,973,167	23,997,516	129,153	1,865,326
14	Retirement Fund	1,043,296,357	135,517,451	23,696,262	757,825	62,842,921	26,492	1,138,882,832[1]
	Total	$3,686,409,605	$1,517,605,480	$1,043,655,780	$591,536,446	$1,504,613,191	$ 389,036,113	$3,762,485,115
	Adjustments to transfers & warrants					(63,083,221)[2]	63,083,221[2]	
						$1,441,529,970	$ 452,119,334	

[1]This balance does not include June 1988 Income or Accruals Outstanding at 6/30/88.

[2]Payroll expenditures for withholding are treated as warrants written, but are transfers.

STATE OF WYOMING

ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1989

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/88	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/89
01	General Fund	$ 72,235,630	$ 208,450,574	$ 343,320,237	$	$ 489,670,113	$ 80,174,892	$ 54,161,436
02	Earmarked Revenue Fund	439,545,396	182,699,238	259,891,471	148,838,673	320,290,358	46,260,277	366,746,797
03	Federal Fund	5,334,200	133,529,193	8,036,449			141,534,876	5,364,966
04	Trust and Agency Fund	355,858,504	548,795,354	167,555,960	183,918,578	341,243,523	197,871,945	349,175,772
05	Debt Service Fund	6,187						6,187
06	Intragovernmental Fund	8,113,701	1,199,601	23,758,946	526,990	23,036,204	2,698,114	6,810,940
07	Highway Fund	76,763,994	157,229,013	99,327,693	10,436,378	223,185,563	13,716,505	85,982,254
08	Game and Fish Fund	38,475,230	14,971,425	37,603,533	26,886,603	22,934,852	921,177	40,307,556
09	University of Wyoming Fund	4,802,904	12,237,377	19,865,384	17,832,457	4,061,283		15,011,925
10	Permanent Land Fund	637,044,798	81,479,631	207,882	44,180,328			674,551,983
11	Permanent Land Income Fund	15,529,671	8,146,551	63,432,111	2,116,796	53,798,553	2,162,726	29,030,258
12	Permanent Wyoming Mineral Trust Fund	968,026,751	106,674,969	15,301,432	71,052,004			1,018,951,148
13	Enterprise Fund	1,865,324	27,852,540	907,885	5,480,818	23,828,240	106,965	1,209,726
14	Retirement Fund	1,138,882,825	172,867,437	24,498,763	639,415	58,997,331	83,551	1,276,528,728[1]
	Total	$3,762,485,115	$1,656,132,903	$1,063,707,746	$511,909,040	$1,561,046,020	$ 485,531,028	$3,923,839,676
	Adjustments to transfers & warrants					(66,267,678)[2]	66,267,678[2]	
						$1,494,778,342	$ 551,798,706	

[1]This balance does not include June 1989 Income or Accruals Outstanding at 6/30/89.

[2]Payroll expenditures for withholding are treated as warrants written, but are transfers.

STATE OF WYOMING

ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1990

Fund No.	Fund Name	Account Cash & Investments At Cost or Amortized 7/1/89	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash & Investments At Cost or Amortized 6/30/90
01	General Fund	$ 54,161,436	$ 223,107,227	$ 423,391,156	$	$ 521,111,401	$ 78,808,446	$ 100,739,972
02	Earmarked Revenue Fund	366,746,810	210,345,853	207,272,932	160,896,937	309,022,244	27,751,185	286,695,229
03	Federal Fund	5,364,966	147,713,950	10,999,439			161,470,574	2,607,781
04	Trust and Agency Fund	349,175,755	567,090,402	128,440,831	144,181,053	348,281,827	192,239,018	360,005,090
05	Debt Service Fund	6,187	2,970	1,167,000		1,169,970		6,187
06	Intragovernmental Fund	6,810,943	1,324,638	22,831,321	1,171,780	21,039,619	3,373,617	5,381,886
07	Highway Fund	85,982,253	162,625,428	94,114,254	8,153,224	247,681,297	13,486,810	73,400,604
08	Game and Fish Fund	40,307,557	13,863,432	44,611,749	32,193,076	23,498,822	1,438,717	41,652,123
09	University of Wyoming Fund	15,011,927	14,746,786	31,527,684	29,441,048	22,143,292		9,702,057
10	Permanent Land Fund	674,551,983	88,419,125	14,704,295	55,127,257			722,548,146
11	Permanent Land Income Fund	29,030,258	7,570,229	64,251,633	1,990,808	72,036,152	3,368,806	23,456,354
12	Permanent Wyoming Mineral Trust Fund	1,018,951,148	132,171,101	9,156,203	86,158,060			1,074,120,392
13	Enterprise Fund	1,209,726	28,597,516	928,227	4,860,397	24,809,804	87,787	977,481
14	Retirement Fund	1,276,528,728	226,631,947	24,661,227	875,519	86,331,019	27,499	1,440,587,865[1]
	Total	$3,923,839,677	$1,824,210,604	$1,078,057,951	$525,049,159	$1,677,125,447	$ 482,052,459	$4,141,881,167
	Adjustments to transfers & warrants					(70,956,333)[2]	70,956,333[2]	
						$1,606,169,114	$ 553,008,792	

[1]This balance does not include June 1990 Income or Accruals Outstanding at 6/30/90.

[2]Payroll expenditures for withholding are treated as warrants written, but are transfers.

STATE OF WYOMING

BUDGET RESERVE ACCOUNT[1]

RECEIPTS, DISBURSEMENTS AND RESERVE SUMMARY

FOR THE FISCAL YEAR ENDED JUNE 30, 1990

Cash Balance June 30, 1989			$ 58,230,214
Receipts:			
Severance Taxes	$ 31,525,285		
Chapter 184, 1985 S.L. (Workers' Compensation)	110,000		
Total Receipts Through June 30, 1990		$ 31,635,285	
Disbursements:			
Chapter 82, 1988 S.L. (Farm Loan Loss Reserve)	9,026,620		
Chapter 260, 1989 S.L. (L.S.O.)	19,277,500		
Chapter 267, 1989 S.L. (Governor)	1,372,975		
Chapter 273, 1989 S.L. (General Fund)	58,000,000		
Total Disbursements Through June 30, 1990		87,677,095	
Excess (Deficit) of Receipts over Disbursements			(56,041,810)
Cash Balance June 30, 1990, before Reserves			2,188,404
Less:			
Reserves:			
Chapter 25, 1987 S.L. (Interfund Borrowing)		10,000,000	
Chapter 122, 1990 S.L. (Education)		57,458,000	
Total Reserves			67,458,000
Unreserved Account Balance June 30, 1990			$(65,269,596)[2]

[1]Established by Chapter 64 of the 1982 S.L.. At the end of each biennial budget period, General Fund appropriations for the biennium in excess of expenditures, including encumbrances, shall be transferred into the Budget Reserve Account. Originally funded by $42,000,000 Appropriation. Various appropriations have been made, both to the Account and from it.

[2]Does not include $77 million anticipated receipts during fiscal years 1991 and 1992.

STATE OF WYOMING

LEGISLATIVE GOVERNMENT ROYALTY IMPACT ASSISTANCE ACCOUNT[1]

RECEIPTS, DISBURSEMENTS AND RESERVE SUMMARY

FOR FISCAL YEAR ENDED JUNE 30, 1990

Cash Balance June 30, 1989			$ 10,482,287
Receipts:		$ 0	
Disbursements:			
Chapter 35, 1988 S.L. (DEQ - Uranium Tailings)	$ 1,000,000		
Chapter 267, 1989 S.L. (DEQ - Uranium Tailings)	888,536		
Total Disbursements		1,888,536	
Excess (Deficit) of Receipts over Disbursements			(1,888,536)
Cash Balance June 30, 1990, before Reserves			8,593,751
Less:			
Reserves:			
Chapter 81, 1986 S.L. (Local Government Borrowing)		5,000,000	
Chapter 32, 1990 S.L. (Economic Development)		1,500,000	
Chapter 75, 1990 S.L. (Enhanced Oil Recovery)		650,000	
Chapter 85, 1990 S.L. (Tax Automation Services)		2,800,000	
Total Reserves			9,950,000
Unreserved Account Balance June 30, 1990			$ (1,356,249)

[1] Established by Chapter 56 of the 1980 S.L.. 50 percent of all bonus royalty payments received from the federal government attributable to coal, oil shale or geothermal leases of federal land shall be deposited into the Legislative Governmental Royalty Impact Assistance Account in the Earmarked Fund. The account was moved from Legislative Service Office to the Treasurer's Office during fiscal year 1987.

STATE OF WYOMING

GNMA PRINCIPAL AND INTEREST ACCOUNTS
RECEIPTS, DISBURSEMENTS AND RESERVE SUMMARY

FOR FISCAL YEAR ENDED JUNE 30, 1990

Cash Balance June 30, 1989			$31,553,589
Receipts:			
Severence Taxes	$ 3,309,044		
Total Receipts		$ 3,309,044	
Disbursements:			
Chapter 194, 1989 S.L. (Science, Tech. and Energy)	500,000		
Chapter 238, 1989 S.L. (Accounting System)	1,300,000		
Chapter 267, 1989 S.L. (General Appropriations)	520,000		
Chapter 272, 1989 S.L. (General Appropriations)	12,204,712		
Chapter 285, 1989 S.L. (Tourism)	20,000		
Chapter 39, 1990 S.L. (Natrona County School Loan)	3,000,000		
Chapter 72, 1990 S.L. (Teton County School Loan)	2,000,000		
Total Disbursements		19,544,712	
Excess (Deficit) of Receipts over Disbursements			(16,235,668)
Cash Balance June 30, 1990, before Reserves			15,317,921
Less:			
Reserves:			
Chapter 238, 1989 S.L. (Accounting System)		2,700,000	
Chapter 272, 1989 S.L. (General Appropriations)		260,190	
Chapter 286, 1989 S.L. (Capital Facilities)		500,000	
Chapter 43, 1990 S.L. (Sheridan County School Grant)		2,500,000	
Chapter 43, 1990 S.L. (Weston County School Grant)		3,000,000	
Chapter 101, 1990 S.L. (Natural Resource EO Center)		1,000,000	
Chapter 109, 1990 S.L. (Attorney General - Investigation)		351,500	
Chapter 114, 1990 S.L. (Capital Construction)			
DAFC	4,618,351		
Adjutant General	107,000		
Department of Commerce	543,880		
University of Wyoming	3,064,000		
		8,333,231	
Total Reserves			18,644,921
Unreserved Account Balance June 30, 1990			$(3,327,000)[1]

[1] Does not include revenue anticipated during FY 1991.

STATE OF WYOMING

CAPITAL FACILITIES ACCOUNT[1]

SCHEDULE OF 1-1/2% SEVERANCE TAX

FISCAL YEAR 1978 THROUGH FISCAL YEAR 1990
JUNE 30, 1990

Fiscal Year Ending	Receipt by Cash	Pooled Interest Receipt by Transfer
June 30, 1978	$ 2,424,566	$
June 30, 1979	8,536,765	70,023
June 30, 1980	8,429,566	24,647
June 30, 1981	11,222,531	113,461
June 30, 1982	18,426,960	128,181
June 30, 1983	19,200,651	194,489
June 30, 1984	19,781,395	130,041
June 30, 1985	19,918,712	169,476
June 30, 1986	20,654,492	236,806
June 30, 1987	18,060,679	85,961
June 30, 1988	16,645,564	87,811
June 30, 1989	17,723,584	80,269
June 30, 1990	18,517,313	44,259
Total	$199,542,778	$ 1,365,424

[1] W.S. 39-6-302(c), provides an Excise Tax of 1-1/2% on extracting trona, coal, and uranium. Proceeds of the tax levied shall expire on January 1 next following the year in which the taxes collected total two hundred fifty million dollars ($250,000,000).

On the Road to Cody. Centennial Wagon Train. Photograph by Dewey Vanderhoff, Cody, Wyoming.

STATE OF WYOMING

PERMANENT WYOMING MINERAL TRUST FUND
HISTORY OF REVENUE
FISCAL YEAR 1975 THROUGH FISCAL YEAR 1990

	FY 1975 2%	FY 1976 2%	FY 1977 2%	FY 1978 2%	FY 1979 2%	FY 1980 2%	FY 1981 2%	FY 1982 2%	FY 1983 2%
Fund Balance Beginning FY	$	$ 9,432,338	$ 28,861,290	$ 51,706,339	$ 78,512,628	$115,050,215	$155,731,003	$214,627,512	$343,957,088
Add:									
Income - Severance Taxes:									
13001 Coal	547,615	1,413,170	2,493,126	4,120,355	7,940,144	10,224,515	14,264,455	25,185,980	27,610,769
13003 Trona	341,900	670,759	885,575	1,232,085	1,573,203	1,595,878	2,177,817	2,865,366	2,512,616
13004 Uranium				130,594	2,030,827	1,463,931	1,332,586	1,551,623	999,638
13005 Stripper Oil	577,118	670,560	983,580	1,097,811	1,283,612	1,402,424	2,568,585	5,214,540	3,996,651
13008 Oil	6,851,879	15,734,064	16,727,361	17,492,267	19,163,255	20,686,902	23,022,303	72,523,497	65,663,857
13009 Gas	752,022	1,302,203	1,755,408	2,733,177	4,546,546	5,307,138	9,232,163	21,201,671	26,273,172
13010 Gas - Condensate									
13011 Oil - Tertiary									
13013 Oil - Wildcat									
13014 Gas - Wildcat									
13015 Oil - Collection									
Fines, Forfeitures:									
30000 Fines, Forfeitures								14,426	(14,426)
Total Permanent Increase to Fund	9,070,534	19,790,756	22,845,050	26,806,289	36,537,587	40,680,788	52,597,909	128,557,103	127,042,277
Add:									
Interest Income Received:									
44011 Pool Interest	361,804	342,153	1,387,002	328,677	108,882	1,206,604	2,200,019	3,975,855	13,254,723
44000 Interest Investments			1,242,992	3,154,512	6,607,500	10,785,514	16,091,045	22,918,573	35,469,751
Total Interest Investments	361,804	342,153	2,629,994	3,483,189	6,716,382	11,992,118	18,291,064	26,894,428	48,723,474
Less:									
Net Amortization Premium & Discount							117,811[1]		
Interest Investment to General Fund		703,957	2,629,995	3,483,189	6,716,382	11,992,118	18,291,064	26,121,955	45,662,283
Interest Due to General Fund									1,911,756
Accrued Interest Purchased									(38,213)
Total Deductions		703,957	2,629,995	3,483,189	6,716,382	11,992,118	18,408,875	26,121,955	47,535,826
Adjustments:									
Add:									
Accrued Interest Adjustment							6,415,998[1]		
Accounts Receivable Adjustment							413[1]		
Total Adjustments							6,416,411		
Fund Balance End FY	$ 9,432,338	$ 28,861,290	$ 51,706,339	$ 78,512,628	$115,050,215	$155,731,003	$214,627,512	$343,957,088	$472,187,013
Annual % of Increase		206%	79%	52%	46%	35%	38%	60%[2]	37%

	FY 1984 2%	FY 1985 2%	FY 1986 2%	FY 1987 2%	FY 1988 1 1/2%[4]	FY 1989 1 1/2%[4]	FY 1990 1 1/2%[4]	Total Fund Through FY 1990
Fund Balance Beginning FY	$472,187,013	$599,481,595	$727,396,480	$850,599,494	$914,509,004	$ 979,275,622	$1,139,325,128	$
Add:								
Income - Severance Taxes:								
13001 Coal	28,841,123	29,871,054	31,304,264	22,010,916	18,668,370	16,042,750	16,126,196	256,664,802
13003 Trona	2,288,177	1,795,947	2,028,994	1,398,724	1,112,977			22,480,018
13004 Uranium	1,014,119	676,275	248,835	104,950	107,203			9,660,581
13005 Stripper Oil	4,107,716	4,587,782	3,864,205	1,760,587	2,735,210	2,324,694	2,494,592	39,669,667
13008 Oil	60,246,020	62,578,587	58,831,555	23,002,173	24,615,686	18,471,640	21,337,065	5[illegible]8,948,111
13009 Gas	29,555,476	31,927,305	28,295,382	14,192,139	11,378,020	13,949,089	12,782,778	215,183,689
13010 Gas - Condensate							945,185	945,185
13011 Oil - Tertiary							2,396,493	2,396,493
13013 Oil - Wildcat							199,692	199,692
13014 Gas - Wildcat							54,539	54,539
13015 Oil - Collection							11,873	11,873
Fines, Forfeitures:								
30000 Fines, Forfeitures	45,367					84,595	196,560	326,522
Total Permanent Increase to Fund	126,097,998	131,436,950	124,573,235	62,469,489[3]	58,617,466[3]	50,872,768	56,544,973	1,074,541,172
Add:								
Interest Income Received:								
44011 Pool Interest	7,984,333	15,371,544	23,576,782	24,867,544	11,485,093	15,176,432	9,156,203	130,783,650
44000 Interest Investments	48,186,188	48,945,092	47,409,163	51,498,203	66,938,942	66,518,307	76,967,148	502,731,930
Total Interest Investments	56,170,521	64,316,636	70,985,945	76,365,747	78,424,035	81,694,739	86,123,351	633,515,580
Less:								
Net Amortization Premium & Discount								117,811
Interest Investment to General Fund	56,461,948	67,503,146	72,422,463	74,082,280	72,641,330	71,052,004	86,158,060	615,922,174
Interest Due to General Fund	(1,502,583)	311,914	(66,297)	843,446	(366,447)	1,465,997	(2,597,786)	
Accrued Interest Purchased	14,572	23,641						
Total Deductions	54,973,937	67,838,701	72,356,166	74,925,726	72,274,883	72,518,001	83,561,274	616,039,985
Adjustments:								
Add:								
Accrued Interest Adjustment								6,415,998
Accounts Receivable Adjustment								413
Total Adjustments								6,416,411
Fund Balance End FY	$599,481,595	$727,396,480	$850,599,494	$914,509,004	$979,275,622	$1,039,325,128	$1,098,433,178	$1,098,433,178
Annual % of Increase	27%	21%	16%	7%	7%	6%	6%	

[1]Calculation necessary to show adjustments from cash to Accrual Investment Accounting FY 1981.
[2]Severance Tax Statute was revised to collect taxes on current year production on quarterly basis instead of annually on preceding year production. Production was increased over two year period, however, only second annual production was taxed. We are unable to determine the dollar amount of this change, but the increase in taxes in FY 1982 is not consistent with FY 1981 or FY 1983.
[3]An additional $17,632,778 and $17,460,807 (FY 1987 and FY 1988 respectively), usually deposited to this fund, was moved to Workers Compensation as required by W.S. 39-6-305(b). The agency spent $8,350,000 of the amount received during FY 1987 and $12,938,252 during FY 1988.
[4]The 1988 Legislature directed the proceeds in excess of the amount required to be deposited by the Wyoming Constitution shall be diverted to the budget reserve account. Amounts transferred have been: 1988 - $2,718,107; 1989 - $27,848,582; 1990 - $31,525,285.

End of the Trail. Centennial Wagon Train. Arrival in Cody. Photograph by Dewey Vanderoff, Cody, Wyoming.